The Solicitors' Journal

and Weekly Reporter.

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GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

The Michaelmas Cause Lists.

THE CAUSE LISTS for the Michaelmas Sittings indicate that there is plenty of work awaiting the Courts. The best comparison is with the figures at the same time in previous years, for Michaelmas includes the arrears of the summer, and also the cases which have been accumulating during the Vacation. Judged in that way, the figures for the Court of Appeal are down; they are 158 now, against 205 a year ago, and 192 in 1922. But the Chancery List—402—is higher than the number in 1923, when it was 339, and practically the same as 407 in 1922. The trend of the figures is similar in the King's Bench Division—a total of 1,385 now, against 915 a year ago, but in 1922 it was 1,236. It looks as though the two additional judges would certainly be required, if the list is to be properly dealt with. The figures in the Probate and Divorce—practically all divorce—are 1922, 888; 1923, 815; and now, 918. These are small compared with the swollen list of a few years back, when, at one time, the number almost reached 3,000.

The Postponement of Lord Birkenhead's Act.

IT MAY BE useful in the present political crisis, and in view of the not improbable dissolution of Parliament, to note that, as matters stand, the Law of Property Act, 1922, comes into operation on 1st January next. On various occasions early in the year it was stated in answer to questions in Parliament that the date of commencement might have to be postponed, but the authorities were very unwilling to come to a decision, or, indeed, to make any statement on the matter. At length, at a late date in the session the Lord Chancellor introduced a Bill to postpone the commencement of the Act till 1st January, 1926,

and the Bill was passed by the House of Lords and sent to the Commons on 29th July. In the present short sitting of Parliament nothing was to be taken except the Irish Bill, all other business being postponed till the sitting at the end of this month. Possibly this arrangement will be departed from, and, in the event of a dissolution, the Postponement Bill may be taken at once. Otherwise its chance of being passed in time will depend on the date when the new Parliament gets to work. The inconvenience of its not being passed would be so great that we hardly suppose this default would be allowed. But, of course, the Bill should have received the Royal Assent in the summer so as to avoid all risk. [Parliament has been dissolved.]

The Late Sir Robert Fox.

THERE WILL BE very general regret at the sudden death of Sir ROBERT FOX, Town Clerk of Leeds. Trained and at first practising and then holding municipal appointments in Lancashire, he transferred himself to Yorkshire on his appointment at Leeds in 1903, and since then he has performed important public services, both in connection with the government and extension of his adopted city, and in a wider sphere. In modern society the solicitor can make for himself a career of great usefulness, whether in private practice or in municipal office or in other departments of administrative work. Sir ROBERT FOX chose municipal office as the sphere appropriate for his abilities, and the influence and position which he achieved fully justified the choice. It is unfortunate that Local Government has been deprived so prematurely of one of its leading administrators.

The Late Sir Patrick Rose Innes, K.C.

A LARGE CIRCLE of practitioners in both branches of the profession will sincerely regret the death last week of Sir PATRICK ROSE INNES, K.C., who for some ten years had been county court judge of a provincial circuit. A successful jury advocate as well as a vigorous politician who fought many unsuccessful parliamentary contests, the late judge was one of those intensely human, genial, and kindly men who are much more numerous than, *a priori*, one would expect in a rather worldly profession such as the Bar. He was not only a lively and skilful advocate, but a sound lawyer, and a most adroit tactician, well versed in all the intricacies of pleadings and procedure, but always a fair and straightforward fighter. Before the war he was a very familiar figure in the Courts, and his colleagues will probably be surprised to find that he was half-way through the seventies when his death occurred. He looked almost a young man not much more than a decade ago. He was a member of a very famous Scots legal family, which has given many members to the Scots bench, and the Cape Colony branch—at one time largely recruited from the Scots Faculty of Advocates—and which indeed is one of the score of families, the Scots "*Noblesse du Robe*" which, prior to Lord JEFFREY's reform in 1832, monopolised practice at the Scots Bar. His distinguished cousin, a former Premier of Cape Colony, was a generation ago the leading advocate in South Africa. As a judge Sir PATRICK was full of common sense, kindly, and extremely painstaking; and he showed a notable tendency to help and encourage young men of promise who appeared in his court. Probably no county court judge of our times has been more universally a favourite with all who practised before him.

The New Judge.

THE APPOINTMENT of Mr. F. D. MACKINNON, K.C., to fill the vacancy in the King's Bench created by the sudden death of Sir CLEMENT BAILHACHE will be generally approved among common law practitioners. It is the case of an "Amurath to Amurath" succeeds, for both the late judge and his successor were essentially members of the Commercial Bar. Although called to the Bar so long ago as 1897, the new judge is still a young man, just about fifty, and is even more youthful in appearance than his age might suggest. An alumnus of Highgate School and of Trinity, Oxford, he read in the chambers of Lord Justice SCRUTTON when the latter was a rising junior, and has remained in the same chambers ever since; indeed his address in Temple Gardens has for a generation been the classical centre of shipping and insurance practice in the Commercial Court. Like his former master he is an authority on charter-parties and bills of lading, and his name is familiar even to the general public, because he has for over a decade been invariably a member of all the numerous International Conferences on Maritime Law which have resulted in so many negotiations for the reform of that somewhat archaic branch of the law Merchant. He is also known to men of letters as a collector of Johnsonian relics, and an authority on certain phases of the great lexicographist's career. A sound and scholarly lawyer, rather than a great advocate, he is essentially of the type which on the judicial bench has done so much to win respect and prestige among men of business for the decisions of the Commercial Court, and it may be presumed, we fancy, that there he will find his chief sphere.

Lord Westbury: the Classical "Motion of Censure."

PROBABLY MOST LAWYERS will be familiar with the last occasion on which a vote of censure has been moved against a great legal officer in the House of Commons. It occurred during Lord PALMERSTON's last Ministry in 1864, and the victim was the famous Lord Chancellor WESTBURY, whose epigrams and sarcasms had made him many enemies in both Houses of Parliament—a misfortune which stood him in evil stead when the day of his troubles came. Certain scandals had taken place in the Bankruptcy Court, and two or three officials recently appointed by Lord WESTBURY were involved in practices which were undoubtedly equivocal if not improper. Lord WESTBURY's enemies made attacks upon him in Parliament and the press; he defended his honour in a brilliant speech and spontaneously invited the appointment of a Committee of Inquiry. This was done. The investigations of the Committee completely cleared the Lord Chancellor, as all reasonable persons had felt certain they would, of complicity in any conspiracy, such as had been alleged against him, but it was shown that he had been very careless in the exercise of his patronage; one of the worst offenders had been appointed by him without any inquiry into his antecedents in order to oblige his own favourite son, a school and college friend of the official in question. His enemies seized on this laxity of selection, and a motion of censure was put down in the House of Commons. Radicals and Conservatives combined to press it against the Whig government; it was carried by just seventeen votes. Lord WESTBURY at once resigned amidst a general feeling that he had been somewhat harshly treated by vindictive opponents and not very warmly supported by his own colleagues, many of whom had suffered from his mordant wit. Prior to this motion of censure the only successful attack on a great law-officer of the Crown within the last century and a quarter was the motion of the House to impeach Lord Advocate DUNDAS in 1806, an impeachment which in due course failed in the Lords.

Lord Bacon.

WE ARE INTERESTED to see that Lord BIRKENHEAD is adding to his literary activities by contributing to the *Empire Review* a series of papers on English Judges. We have missed the first, and, indeed, on inquiry, we cannot discover when it appeared and who was the subject of it. But FRANCIS BACON as No. 2 is a sketch which may safely be recommended for perusal. BACON is the most famous member of Gray's Inn, and Lord BIRKENHEAD finds in him a congenial theme. Indeed, it is not very long since he was speaking BACON's praises to our American visitors and quoting to them BEN JOHNSON's lines which he repeats in the present sketch:—

> "England's High Chancellor, the destined heir,
> E'en in his cradle of his father's chair;
> Whose even threads the Fates spin round and full,
> Out of their choicest and their whitest wool."

Possibly the threads were not so even after all, for if we can call no man happy till he dies, we can hardly call a great judge completely successful until we know how his judicial career has terminated. Of course, Lord BIRKENHEAD recognises that BACON'S chief title to fame is in his philosophy. Indeed, his legal career was hardly such as would be acceptable to an ambitious lawyer of the present day. He looked for promotion, not to successful practice—indeed, for a long time his practice was nil—but to soliciting the influence of the great. But he was of sufficient note to be counsel in *Chudleigh's Case*, 1 Co. Rep. 120A, in which he appeared for the defendant, and for which his "Reading on the Statute of Uses" was doubtless a good preparation. In reference to his argument in this case, Lord BIRKENHEAD says: "He was not a raw novice, and to such a man the case was the looked for opportunity, and the result justified his confidence." As regards his fall, the consequence of charges of corruption, Lord BIRKENHEAD says it is due to his memory to enter a plea in mitigation, though not in excuse. The days were different from ours, and he concludes the paper: "That he deserved his fate cannot be denied, but he deserves also a milder judgment from those to whom he appealed in the noble words of his will: 'For my name and memory I leave it to men's charitable speeches and to foreign nations and to the next ages.'"

Mr. W. H. Norton.

WE have the pleasure of including in this week's issue a portrait of Mr. WILLIAM HENRY NORTON, who is the President of The Law Society for the present year. Mr. NORTON said at the close of his address at Manchester, which we printed last week, that he was born and bred in the City of Manchester, and had practised his profession as a solicitor there for over forty-two years. He was born there on 24th November, 1857, and, after being educated privately, was admitted as a solicitor in April, 1882. He is now the head of the firm of Messrs. NORTON, SPENCER, YOUATT & SMITH, of 30, Brown Street, Manchester. The qualities which have brought him to the highest post among his brethren which a solicitor can occupy gave him at an early date an influential position with the lawyers of his native city. For thirty-three years he was on the Committee of the Manchester Law Society, and was President of that Society in 1904. In 1907 his activities found a wider scope, and he was elected a member of the Council of the Law Society. The good work which he has done on the Council for nearly twenty years has now its fitting recognition in the Presidency of The Law Society, and we wish him a successful year in that office.*

*Further copies of Mr. W. H. Norton's portrait, packed flat, may be obtained from the Publishers at the price of 9d. each, post free.

Rent Restriction during the Year 1923-24.

I.

THERE has been quite a growth of case law on the subject of Rent Restriction, and the legal year that has just ended has been fruitful of several important and revolutionizing decisions on the subject.

Application of Acts.—As regards the question of the application of the Acts, a new criterion has been established for determining whether or not premises in any given case are controlled. In every case the status of the premises will depend on the nature of the tenancy of the occupying tenant, and on the nature of that tenancy alone. Thus, where there are various co-existing tenancies or sub-tenancies of the same premises, one must look at the nature of the tenancy of the occupying tenant alone, all others being disregarded. If that tenancy is within the Acts, the premises are controlled, otherwise the premises are not controlled, and the Acts will not apply to any of the other tenancies which might otherwise have come within their provisions. This is the *ratio decidendi* of *Prout* v. *Hunter*, 40 T.L.R. 545. In that case premises which had been let unfurnished were subsequently sub-let furnished. In an action for possession by the original landlord against the tenant, it was held that the premises were not protected, by reason of their having been sub-let furnished.

Further, in examining the nature of the tenancy of the occupying tenant, regard must be paid to the actual agreement between the parties, and not to the purpose for which the premises might best be adapted, nor the purpose for which they might previously have been let. Thus, premises which have been used as a dwelling and which have been let for that purpose hitherto, might nevertheless lose the protection of the Acts, if they are subsequently let as business premises, for a dwelling-house may be converted into business premises, not only by structural alteration, but also by the agreement of the parties that the premises should be used in the future as business premises (*Williams* v. *Perry*, 40 T.L.R. 539). In this connection it should further be noted that the character of the premises cannot be altered by user on the part of the tenant in breach of the conditions of his tenancy (*Franklin* v. *Darby*, 1924, L.J. 13 C.C.R. 13; *Williams* v. *Perry*).

There has been but one important decision, and that an Irish one, as to the tests to be applied for determining whether a dwelling-house which is partly used for business purposes is within s. 12 (2) (ii) of the Act of 1920 or not. The three tests which are to be extracted from the previous cases are (1) the dominant user and purpose of the premises (*Waller* v. *Thomas*, 1921, 1 K.B. 541), though this test has been the subject of adverse comment in *Cohen* v. *Benjamin*, 38 T.L.R., at p. 11; (2) the purpose for which the premises were let (*Greig* v. *Francis & Campion Ltd.*, 38 T.L.R. 519); (3) the actual user or otherwise of the premises for the purpose of being slept in (*Duke of Richmond* v. *Dewar*, 38 T.L.R., at p. 152). To these tests might be added another one, *viz.*, the purpose for which the premises are best adapted structurally (*Burns* v. *Radcliffe*, 1923, 2 I.R., p. 158, and see also *Franklin* v. *Darby, ubi supra*). In *Burns* v. *Radcliffe* premises which were structurally adapted for use as a dwelling-house were let and were actually used as a temperance hotel. It was held that the premises were protected for the reason above mentioned, as also because of the fact that the business which was actually carried on was not only not incompatible with, but actually required, residence.

By s. 12 (2) (i) of the Act of 1920 dwelling-houses are, save as otherwise expressly provided, excluded from the Act if they are let at a rent which includes payment in respect of board, attendance or use of furniture. The case of *Nadler* v. *Wilson*, 40 T.L.R. 639, has a bearing on the question as to when a rent is inclusive for the purpose of the above provision. In that case premises had been let at a rent of £74 4s. a year, plus a payment of 5s. per week on account of attendance. The total yearly payment was therefore £87 4s., and this was made payable quarterly in one sum of £21 16s. The agreement, however, referred to the payment as "rent to include attendance." It was, nevertheless, held that the tenancy was not protected, the point of the decision apparently being that the intention of the parties is the material factor to be considered, it being immaterial in such a case, that the parties have themselves apportioned the total sum payable, as between the rent of the premises and the charges for board, attendance, etc.

De-control.—Allied to the question of the application of the Acts, would appear to be the question of De-control, and it is surprising that a considerable time elapsed since the passing of the 1923 Act before any authoritative decision was given on the meaning of the ambiguous term "landlord" to be found in s. 2 (1) of that Act. According to s. 2 (1), a dwelling-house is to be excluded from the application of the Acts where *inter alia* the landlord is in possession of the whole of the premises at the time of the passing of the 1923 Act (*i.e.*, 31st July, 1923), or where he subsequently comes into such possession. Now the

term "landlord" is a very ambiguous term, and no little difficulty might be caused when there happens to be more than one subsisting tenancy of the premises. This difficulty, however, has been removed by the decisions in *Read* v. *Overy*, 88 J.P. 185, and *Jenkinson* v. *Wright*, 40 T.L.R. 858. In *Read* v. *Overy* it was decided that the word "landlord" meant the person who was the landlord *vis-à-vis* the person who as against him sought to invoke the Rent Acts; though it should be observed that whether this decision can be reconciled with that of *Prout* v. *Hunter* (*ubi sup.*) yet remains to be seen. The Divisional Court appears to have taken a similar view in *Jenkinson* v. *Wright*. In that case a lessee holding under a lease of ninety-nine years with thirty-one years' unexpired residue, who had demised the premises by way of mortgage and had attorned tenant to the mortgagees, was held to be the "landlord" for the purpose of s. 2 (1) of the 1923 Act in an action for possession brought by him against his tenant.

Reference should also be made on the question of De-control to s. 2 (2) of the Prevention of Evictions Act, 1924, which provides that where possession of premises has been taken by the landlord on or after the 15th April, 1924, under a judgment or order which is subsequently rescinded under the Prevention of Evictions Act, the possession so obtained is not to exclude the premises from the operation of the Rent Acts.

Position of Statutory Tenant.—As regards the statutory tenant, the Court of Appeal has decided in *Keeves* v. *Dean*, *Nunn* v. *Pellegrini*, 1924, 1 K.B. 685, that a statutory tenant has no right to assign, and that in the event of any purported assignment, the assignee will have no title whatsoever, nor will the assignor be entitled to possession as against his own landlord. The same principle, it is submitted, would apply to any purported sub-lease by a statutory tenant, though this point was expressly left open in the above case. Whether there is an assignment, however, or merely a sub-letting, it is abundantly clear from *Hicks* v. *Scardale Brewery Ltd.*, 157 L.T.Newsp. 366, that the statutory tenant who purports to assign or sub-let entirely loses the protection of the Acts, since it has been held in the above cases that the Acts are intended for the protection of statutory tenants, only as long as they are in actual occupation of the premises. It is submitted on the authority of the above decisions, that while the interest of a tenant of controlled premises will vest, on his death, in his executor or administrator, so long as there is a lease or a tenancy agreement in existence, the interest of the statutory tenant will not so pass on his death, in which case s. 12 (1) (*g*) of the Act of 1920 will apply, which provides that the expression "tenant" includes the widow of a tenant dying intestate who was residing with him at the time of his death, or where a tenant dying intestate leaves no widow or is a woman, such members of the tenant's family so residing as aforesaid, as may be decided in default of agreement by the County Court.

Position of Crown.—It should be further noted that a tenant cannot invoke the protection of the Acts as against the Crown, since the Acts are not binding on the Crown. In the same way a Government Department would not be bound by the Acts, provided that the department was one which was founded on the Prerogative. It would be otherwise if the department was not so founded. There are no English decisions on this point, but reference may be usefully made to the Scotch decision in *Lord Advocate* v. *Barlow*, 1924, Sc.L.T. (Sh. Ct.) Rep. 72.

Standard Rent and Apportionment.—Section 12 (1) of the Act of 1920 provides for one of three alternative dates, to be considered for the purpose of determining the standard rent, but, according to *Tarrant* v. *Burston*, 59 L.J. 279, it appears that, even if it is proved that there was a tenancy at a material date, that tenancy is nevertheless to be disregarded, if the rent at which the premises were actually held at the time cannot be ascertained. Thus, suppose premises have been let in 1912 and 1914, and that, while the rent paid in 1912 is known, the rent paid in 1914 cannot be ascertained, the court will have no option but to disregard the 1914 tenancy, and to fall back on the 1912 tenancy, in order to determine the standard rent.

A case of considerable importance as to the mode of ascertaining the standard rent is *Brakspear* v. *Barton*, 40 T.L.R. 607. That case decides that tie clauses, or clauses allowing a discount for liquor supplied, are to be disregarded for the purpose of Rent Restrictions Acts. This decision is of the utmost importance in determining the standard rent of licensed premises, and it is only the actual rent at which the premises were let at the material date which is to be considered for the purpose of determining the standard rent. Thus, if licensed premises were let as a tied house in August, 1914, at a rental of £35 a year, the standard rent would be £35, and if the premises are subsequently let without any tie, the standard rent will nevertheless remain at £35, nor will the landlord be entitled to any increase (other than the increases expressly permitted), which might represent the amount of the benefit hitherto derived by the landlord by letting the premises as a tied house. On the other hand, if at the material date the premises were not let as tied premises, on a subsequent letting as tied premises, the landlord will have the advantage over the tenant and will be entitled to take the actual rent payable at such previous date, as the standard rent.

(To be continued.)

The County Court Fees Order, 1924

I.

It will be within the recollection of every reader of the Solicitors' Journal that Lord Cave appointed two years ago a Committee for purposes which were expressed as follows in the terms of reference: "to consider the fees charged in the County Courts with reference to the alteration in the financial position of the Courts, and to the fall in the value of money in recent years, and to report what additions should, with due regard to the interest of litigants, be made to those fees whether by increase of the existing fees or by the introduction of new ones." This Committee duly made a report on the 20th March, 1923, suggesting many important alterations in the existing scheme of fees and appended to its report a proposed County Court Fees Order, which it recommended the Lord Chancellor to make. Further amendments were found desirable and were rendered possible by the enactment of the County Courts Act, 1924, which has now come into operation. As the result of the latter statute, it has been feasible to make more radical alterations in the existing scale than previously was possible. These appear in the new County Court Fees Order, 1924, issued by the Lord Chancellor and the Treasury, which we have already printed, 68 Sol. Jour. 951, 963, and which came into operation on the 1st day of October. In commenting on the new Order we have received valuable assistance from a memorandum officially circulated by the Lord Chancellor, much of which we have embodied in the remarks which follow.

General Principle of the New Order.—The County Court Fees Order of 1924, this memorandum points out, is, in a sense, a new departure which has been made possible by the passing of the recent County Courts Act (14 & 15 Geo. 5, c. 17). From the very beginning (1846) the court officials have been remunerated wholly or partly by court fees. Consequently, in deciding whether to impose a fee for a particular proceeding, and how much the fee should be, the authorities were obliged to consider, amongst other things, how much the official ought fairly to receive for the work involved. This will not be necessary in future, as under the new Act the officials are to be paid by salary. It is therefore possible, for the first time, to introduce a radical simplification of the fees, and to redistribute their burden with a greater regard to the amount which the suitor in each case can reasonably be asked to pay.

The new Fees Order is an attempt to achieve this double object. Its comparative simplicity is fairly obvious. It contains a single table, and repeals and replaces thirty-six Fees Orders, including the principal Order of 1903 with its division into

"Schedule A," "Schedule B Registrars' Fees," and "Schedule B High Bailiffs' Fees." On examination, it will be found that a great many of the existing items are abolished altogether.

Divisions of the New Order.—The First Schedule to the Order, which contains the Table of Fees, is divided into seven sections. Section I sets out the fees payable on proceedings *commenced* in a county court by either (1) entering a plaint, or (2) filing a petition, or (3) an application under Ord. 4, r. 35. Section II deals with the costs of proceedings transferred to a county court from the High Court. Section III is concerned with fees payable in proceedings under the Workmen's Compensation Act, 1906. Section IV relates to the fees arising out of proceedings under a number of statutes conferring miscellaneous jurisdiction on the county court judge. Section V is concerned with the fees on taxation of costs; s. VI with those on the enforcement of judgments; and s. VII with miscellaneous fees.

Fees arising under the ordinary jurisdiction of the County Court Judge.—Apart from the abolition of particular items, some of the fees have been reduced, and others have been increased where this re-arrangement seemed more equitable. This has not been done in order to increase the revenue from the fees. The revenue is expected to be the same as it would have been if the old Fees Orders had been continued in force.

The principal reduction is in the hearing fee. The old hearing fee was 2s. in the £ up to £20. The new fee is 1s. 6d. in the £ up to £5. Between £5 and £20, it is 1s. in the £, plus 3s. (Fee 13, referring to Fee 1 (i)).

The fee on the issue of a warrant of execution against goods for an amount not exceeding £10 has been reduced from 1s. 6d. in the £ to 1s. in the £ (Fee 55).

The new plaint fee differs very materially from the old, as it is graduated up to £100, whereas the old was graduated up to £20, with an isolated step at £50. The comparison can be more clearly seen in a table annexed to the official memorandum. Up to £5, the new fee is slightly lower in some places, and slightly higher in others. From £5 to £20 the new fee is the same as the existing fee on a default summons, and 2s. more than the existing fees on an ordinary summons. Above £20 there is a graduated increase over the present fee, but taking the plaint and hearing fees together, the official table shows that there is no net increase till a point is reached about £28, and that there is a very slight net increase above £50.

Fees in Undefended Proceedings.—The hearing fee is only payable in contested actions. In uncontested actions the defendant as a rule takes one of the following courses. Either he pays direct to the plaintiff the debt and the costs, including the plaint fee; or else he admits the claim, or consents to judgment, or lets judgment go by default, in which cases the plaintiff pays a judgment fee, and obtains, without a contest, judgment for the debt, plus the costs (including the plaint and judgment fees).

The present judgment fee in uncontested actions varies according to circumstances. In some cases the full hearing fee of 2s. in the £ is charged; in other cases the judgment fee is half the hearing fee plus 2s., and in others again it is half the hearing fee. These are all replaced by Fee 16, which is half the plaint fee.

Proceedings under the Workmen's Compensation Acts.—In the Report of the Committee it was pointed out that by para. 13 of the Second Schedule to the Workmen's Compensation Act, 1906, it is provided as follows:—

> "(13) No Court Fee except such as may be prescribed under paragraph 15 of the First Schedule to this Act shall be payable by any party in respect of any proceedings by or against a workman under this Act in the court prior to the award."

The exception mentioned in this paragraph related to applications for an order referring the question of a workmen's condition or fitness for employment to a medical referee. On those applications, which are comparatively few in number, a fee not exceeding £1 was allowed.

Proceedings under the Workmen's Compensation Acts occupy a large part of the time of the county court judges and impose a great deal of work upon the officers of the courts. In the year 1921 there were no less than 3,962 applications for arbitration and there is no reason to anticipate that there will be any substantial diminution of this number in the future. As the law stands at present the whole of the expense of these arbitrations must be paid for out of public funds. It may be doubted whether the Legislature would have prohibited the taking of court fees if it had foreseen the heavy burden which the Act was destined to impose upon the county courts at the expense of the taxpayer. The evidence taken by the Committee showed that in almost every case the injured workman is a member of some union or society which undertakes the presentation of his claim, and in those cases the union or society could of course pay any court fees that might be imposed. In the few cases where the injured workman is without aid and has to present his case himself, the imposition of a court fee might cause hardship, but power could be given to remit the payment of fees so as to avoid cases of hardship. This recommendation of the Committee, however, has not yet been given legislative effect.

Again, para. 9 of the Second Schedule to the Act of 1906 prohibited the taking of any fee on the registration of the memorandum of an agreement as to the amount of compensation payable to a workman. In the year 1921 the number of memoranda which were registered amounted to 16,032. The registration of the memorandum is necessary for the protection both of the employer and the workman and in most cases imposes on the officers of the court arduous and responsible work. It seems clear that there is no valid reason why an employer who has agreed to pay compensation to his workman should not also be required to pay to the court a moderate and reasonable fee for the registration of the memorandum of agreement.

In view of this fact the Committee ventured to recommend that the enactments prohibiting the imposition of court fees in workmen's compensation cases should be repealed; but this recommendation has been only partially carried out by the County Courts Act, 1924, which was passed partly in consequence of the Committee's recommendation, for s. 6 of the County Courts Act, 1924, exempts the workmen from paying any court fees, but repeals all other limitations on the imposition of fees in workmen's compensation cases. The new fees, therefore, prescribed under the new Fees Order, are payable by the employer. This is not so one-sided as it at first appears. In the first instance, it should be remembered that the expense of the legal machinery in these cases is bound to fall on the general taxpayer, or on the suitors in ordinary county court cases, or on industry. It is clearly more appropriate that the burden should fall on industry. That being so, it is in accordance with the ordinary principles of litigation that the costs, including the court fees, should be borne by the unsuccessful party. Wherever the employer has to pay compensation into court, he is in a position analogous to the unsuccessful party in an action. When the employer is successful he escapes the court fees. The result of the change in charging fees thus indicated is that the workmen's compensation fees differ very greatly from those hitherto in force not only in amount but also in incidence, and require to be carefully studied by practitioners who undertake this important class of work.

(To be continued.)

The programme of the Forestry Commission for next season, which shows a substantial increase over that of last, provides for the planting of about 9,700 acres with trees. Of the total area affected, some 1,000 acres are situated on the Crown lands transferred to the Commission, while the remainder are on lands acquired by them under the Act of 1919. As the number of trees to the acre is 2,000, the amount of growing timber to be added by the new scheme will be considerable. Besides carrying out their own programme, the Commission is stimulating the planting of woodlands through a scheme under which landowners are granted £3 per acre for each acre they plant, on condition that at least the amount of the grant is expended on wages to men unemployed at the date of their engagement. Another stipulation is that 75 per cent. of the unemployed labour so engaged must consist of ex-Service men, if available.

The *Cause Célèbre* of Adolf Beck.

THE latest volume of the Notable Trials Series* deals with what is probably the most remarkable instance on record of a genuine miscarriage of justice. By this we mean a miscarriage clearly and definitely proved to have been such—in this particular case by the dramatic arrest of the real criminal in the act at the very moment when the innocent prisoner had been convicted a second time, and was in fact awaiting sentence—as distinct from cases where the gravest suspicion of a mistake afterwards arises, but where there is no absolute certainty that the victim was not in fact guilty after all. So remarkable was the Beck case, and so terrible the suffering of the accused, who underwent one long period of penal servitude and was on the point of undergoing another, and who in fact spent the best years of his life in hopeless misery as the result of a judicial blunder, that public opinion forced the hands of reluctant law-officers, and finally led to the constitution of a Court of Criminal Appeal. Curiously enough, however, as has often been pointed out by members of the Criminal Bar, it is not easy to discover anything in the powers possessed and exercised by the Court of Criminal Appeal which would have enabled them to quash the verdict in either case. It was an accidental coincidence, in which our more pious ancestors would have detected the intervention of Providence, that led to the vindication and release of Beck.

Mr. Watson, in his extremely interesting preface, rightly points all this out. The conviction of Adolf Beck, as he justly says, was due neither to want of good faith on the part of the prosecution nor to want of skill in the defence, but simply to a singularly sinister combination of unhappy coincidences, such as, it is to be hoped, must be of very rare occurrence, but, unfortunately, cannot be deemed to be impossible or incapable of recurrence. It is the fashion of judges, he says, to exhibit impatience when defending counsel refer to Beck's case as a warning of the danger of convicting on mere circumstantial evidence, or on evidence of identity; yet such impatience is not justified. It is well that juries should be urged to bear in mind the possibility that what seems an overwhelming chain of damning circumstances may be a matter of mere coincidence, and the danger that numbers of victimized persons may agree in identifying as the author of their wrongs some stranger who merely bears a strong resemblance to him. As a matter of fact, in Beck's case, those who saw both men in court say that the resemblance was not even very striking.

Adolf Beck was a Norwegian, born in 1841, who came to England in 1865 and lived either here or in South America until 1896, when his first conviction took place at the Old Bailey. His whole career has been meticulously investigated, and his whole life accounted for during the years 1877 to 1882, which, for reasons which will be clear in a moment, are of great importance: it is clear that he spent those years in Chile and Peru. But in 1877 a man named Smith, who seems to have borne some very slight resemblance to Beck, was convicted of pestering women and of obtaining money from them. He was prosecuted by Sir Forrest Fulton, afterwards Recorder of London, a fact also of importance. He never disputed his guilt in subsequent years, and no doubt exists as to his career and record.

Well, in 1895, while Adolf Beck was staying at a hotel in Central London, he was arrested and accused of obtaining money from women under circumstances precisely similar to those which had occurred in the case of Smith eighteen years before. He was identified by eleven women as the perpetrator of the wrongs done to them. Notwithstanding his protests, he was charged under the name of Smith, and a count alleging the previous conviction of Smith in 1877 for felony was added to the indictment. This was not before the jury, of course, but, unfortunately for Beck, the trial judge was the Recorder, Sir Forrest Fulton, who had prosecuted Smith nearly twenty years before, who retained a lively recollection of that case, and who seems to have assumed, as a matter of course, that Beck was Smith. There cannot be much doubt that this belief influenced his weighty summing-up against Beck, whose defence was one of mistaken identity. Beck's counsel, of course, when the count was being tried, could not offer evidence to show that Beck was not Smith, although they were prepared with an abundance of such evidence to meet the additional count alleging the previous conviction. But the prosecution decided not to press this, so that the evidence could not be used; and in any case the prisoner had already been convicted before the question of his identity with Smith had become relevant. It was only relevant as to sentence. Beck received a long sentence of penal servitude, and passionately protested that he had been the victim of a miscarriage of justice.

Shortly after his release in 1904 similar crimes were committed against women, and the police at once arrested Beck. The women at once identified him, just as in the previous case, and he failed to prove an alibi. He was tried at the Central Criminal Court by the late Mr. Justice Grantham, who, not unnaturally, summed up against him. He was inevitably convicted; it is difficult to believe that any jury would have hesitated to do so in the absence of an alibi and with such abundant testimony to his identity. Then the police recited his previous conviction and that of Smith, supposed to be Beck, in 1877. He made a passionate protest of his innocence, which rather unexpectedly moved the trial judge, who had just told the jury that the case was absolutely conclusive against him. At any rate, Mr. Justice Grantham, instead of passing the sentence he had intended, postponed the case and asked the officer in charge to make some further investigations. This was done. The results were dramatic. A few days later some women complained of exactly similar crimes against them committed *since Beck's arrest*. By an extraordinary stroke of luck Inspector Kane caught in the very act a man committing this offence against a woman. On arrest he was at once identified by the women who had just given evidence against Beck as the real criminal. Later on he was proved to be the real veritable Smith who had been convicted in 1877, and an investigation of his movements left no doubt on the minds of anyone that he was the perpetrator also of the crimes of 1896 for which Beck had suffered.

All these facts were straightforwardly told the judge by Inspector Kane at the adjournment, when Beck came up for sentence. The case was further postponed for action by the Home Secretary; a popular agitation in the Press sprang up; a Royal Commission was appointed to inquire into the case under the presidency of the Master of the Rolls, Lord Henn Collins, and the upshot was that the Commission delivered a report demonstrating conclusively Beck's innocence. He received a free pardon and a sum of £5,000 by way of compensation. The agitation, however, did not die. Its result was the establishment of a Court of Criminal Appeal; but, unfortunately, the jurisdiction of that court is inevitably exercised to prevent irregularities in the conduct of trials and mistakes in law, rather than to interfere with the verdicts of juries who have convicted on evidence which is short of being perfectly conclusive. A Court of Criminal Appeal naturally feels itself unable to re-try appeals *ab initio* and upset the verdicts of juries, properly directed, who have seen the witnesses. As a means of preventing miscarriages of justice, therefore, its potency is very seriously doubted by many experienced practitioners.

It is scarcely necessary to say that everything pertaining to the case is set out with painstaking thoroughness by Mr. Watson in this volume of the Notable Trials Series. The reputation of the series and of this well-tried editor are in themselves a guarantee of thoroughness. The introduction, however, may be commended as particularly readable, candid and useful to all who desire a view of this epoch-making trial.

*Notable British Trials. Trial of Adolf Beck, 1877-1904. Edited by Eric R. Watson, LL.B., author of "Eugene Aram," etc., and member of the Medico-Legal Society. Edinburgh and London. William Hodge & Co., Limited. 10s. 6d. net.

Res Judicatæ.

The Relationship of Shipowners to Charterers.

(*Elder, Dempster & Co.* v. *Paterson, Zochonis & Co.*, 1924, A.C. 522.)

Primâ facie one would hardly consider that shipowners who let a ship to charterers for the purpose of a particular voyage could be regarded in law as the agents of those charterers; yet this has in fact been decided in *Elder, Dempster & Co.* v. *Paterson, Zochonis & Co.*, *supra*. Here a firm of shipowners had chartered one of their vessels to a firm of merchant shippers, who sub-contracted in the usual way to carry goods of a certain description from English to West African ports. The bills of lading contained exception clauses which excluded liability of the charterers for "bad stowage," but not for "unseaworthiness." The vessel, owing to absence of "tween decks," did not carry safely its cargo, which consisted partly of heavy goods and partly of palm oil; but the House of Lords held that this defect was not one of "unseaworthiness," but merely "bad stowage," so that the charterers were protected from liability by the terms of the exception just quoted. It is not necessary to discuss this aspect of the case further, as it has already been the subject of comment in these columns.

A second question, however, remained. Although the charterers are protected by an exception in the bills of lading, it does not follow that the shipowner is likewise so protected. There is privity of contract between charterer and consignor under the bill of lading, but there is no such privity between shipowner and consignor! The former, however, as a bailee of the goods, is *primâ facie* liable in tort, as distinct from contract, to carry the goods at his peril; he is bound to provide a "seaworthy ship." This warranty of seaworthiness, implied by law and quite independent of the existence of any contractual relationship, includes not only a warranty that the ship is fitted for the voyage undertaken, but also that it is fitted to carry cargo in the particular

trade in which it engages: *McFadden* v. *Blue Star Line*, 1905, 1 K.B., 697. In addition to this liability, however, the carrier has the additional duty of carrying the goods at his peril, and therefore is *primâ facie* liable for "bad stowage" as well as "unseaworthiness." To escape liability he must show that he is somehow specially protected.

The House of Lords, faced with the problem whether the shipowner can avail himself of the exceptions in the bill of lading, adopted the ingenious view that the shipowner, who provides and runs the ship, does so merely as agent for the charterers in carrying out their contract with consignors. Therefore, he is entitled to any protection enjoyed by his principals, and so he can plead the existence of exception in their favour.

Restraint of Trade: Privileged Occasion.

(*Thompson* v. *New South Wales Branch of the British Medical Association*, 1924, A.C. 764, P.C.)

In these days when Labour Governments and trade union interests enter so largely into economic and political life, cases relating to restraint of trade have an ever-growing importance. They are also one of the most elusive branches of law; it is singularly difficult to read settled principles of a definite kind into the decisions of the courts, and every novel case remains uncertain until there has been a judicial pronouncement of the final tribunal of appeal. Therefore, a medical trade union case, decided by the Judicial Committee, is of very great practical interest and importance to practitioners.

In *Thompson* v. *N.S.W. Branch of British Medical Association*, 1924, A.C. 764, the respondent branch association of medical practitioners in New South Wales had as one of its registered objects, "the maintenance of the honour and the interests of the medical profession." Its articles of association provided for the expulsion of a member, by a resolution of the council, carried by three-quarters of the councillors present, provided such resolution was confirmed by a general meeting. An expelled member, it was provided in one of the rules, cannot be met in consultation or accorded professional recognition until the council gives a direction to the contrary. Moreover, no member declared by the council to have omitted compliance with the professional rules, although not expelled, could be met in consultation by the other members.

Under these Articles and Rules a member of the medical profession was duly expelled after a hearing by the Council which the court decided to be quasi-judicial and free from any irregularity or *mala fides* which could permit the court to review its decision. The resolution expelling him was published to all the members of the Association by a communication in writing sent by the secretary. The member expelled took proceedings in libel against the Association claiming that the resolution was defamatory, but was met by the plea that the occasion was privileged. The question whether such an occasion is privileged or not obviously turns on whether or not the Association is constituted for a legal purpose; if its purposes are in restraint of trade, and therefore illegal, clearly no communications made in pursuance of its purposes can possibly be privileged. The court therefore had to consider whether or not the purposes of the Association were in "restraint of trade." This the Judicial Committee decided in favour of the Association on the ground that its Rules went no further than was necessary to protect the professional interests of their members, and were not inspired by an intent to injure or penalize the individuals affected such as would turn the combination, at common law, into a conspiracy. In England, of course, such an Association, if registered as a trade union, would be protected by the Trade Disputes Act, 1906, whether or not its action was in restraint of trade.

The Acquisition of Trade Protection.

(*Imperial Tobacco Co. of India, Ltd.*, v. *Bonnan*, 1924 A.C. 755, P.C.)

The Judicial Committee had to consider, in *Imperial Tobacco Co. of India, Ltd.*, v. *Bonnan*, *supra*, an interesting little point as to the character of the qualities which may confer on a trader the protection of a trade name. The monopoly of a "name" may be acquired, not merely by the owner of a brand of goods which has acquired a special reputation for excellence in make, but even by a mere importer who purchases and selects his foreign wares with so much expert judgment and care that their special merit becomes generally recognized by purchasers, who consider themselves protected against an inferior or spurious article if they purchase one of the imported brands to which he lends his name. But if another importer purchases exactly the same goods from the same foreign manufacturer and sells them by that manufacturer's proper name and brand, he is not guilty of "passing-off" merely because customers imagine that they are getting the same goods imported by the merchant who has hitherto enjoyed a monopoly of selling such articles in the country. In other words, the first importer cannot acquire a monopoly in a foreign firm trade name such as excludes (1) that firm from itself selling its own goods in direct competition with him, or (2) an assignee of that manufacturer from so selling his wares, or (3) any purchaser of such manufacturer's goods from so selling them under his name. To render such competition actionable there must be either (1) a breach of a contract conferring an *exclusive* agency on the old-established importer, or else (2) actual false representations (express or implied) by the new importer that he is selling goods selected and imported by the protected firm.

Reviews.

The English and Empire Digest.

THE ENGLISH AND EMPIRE DIGEST, with Complete and Exhaustive Annotations, being a Complete Digest of every English Case reported from early times to the present day, with Additional Cases from the Courts of Scotland, Ireland, the Empire of India, and the Dominions beyond the Seas, and including Complete and Exhaustive Annotations giving all the subsequent Cases in which judicial opinions have been given concerning the English Cases digested. Vol. IX, Companies (Parts I, II and III, ss. 1-33); Vol. X (Part III, ss. 34-40, and Parts IV-XIV). Butterworth & Co.

The magnitude of the task of digesting the case law relating to companies is sufficient reason for the appearance of these two volumes somewhat out of order. In fact the series has reached Vol. XVII, which contains the titles Damages, Deeds and Dependencies, and the present volumes make it complete to that point. The whole of the subject-matter in them has been contributed by Mr. J. A. Reid and Mr. H. B. L. Brand, Barristers-at-law, whom we congratulate on reaching the end of their difficult and laborious task, but the presentation of the digest to the profession in published form is also the result of the very complete administrative organization of which Miss Winifred Smallwood is in control, and the whole work is under the supervision of Sir T. Willes Chitty, as editor-in-chief and manager, assisted by a competent editorial staff. Without their extensive and carefully-planned co-operation it would be impossible to produce a work on so great a scale, aiming, as it does, at a complete presentment of our English case law, together with what is most useful in the case law of the other members of the British Commonwealth.

The fact that the judicial decisions on company law require two whole volumes for their statement strongly emphasizes the important place which companies have attained in modern commercial life. As is well known, they have developed at a phenomenal rate, and they have furnished novel legal problems of great interest and often of great difficulty. Company law is a very modern creation, and though in some respects its antecedents are to be found in the first half of the nineteenth century or earlier, yet in the main it is the product of the last seventy years. To sketch the arrangement which the digesters have followed would be beyond the limits of our space. The whole subject has been mapped out with an infinity of detail. We pass from the promotion and flotation of a company under the Companies Act, 1908, and similar statutes, through all the vicissitudes of its existence, to the causes and modes of its winding-up and dissolution, and then public statutory companies and other companies are dealt with in the same way. The elaborate table of contents puts the reader quickly on the authority for which he requires to search, and though, of course, many of the decisions are familiar, the apparatus of annotations and cross-references by which they are accompanied is exceedingly valuable. *Lee* v. *Neuchatel Asphalte Co.*, 41 Ch. D. 1, is the beginning of the line of decisions dealing with the existence of profits available for dividends, and *Dovey* v. *Cory*, 1901, A.C. 477, *The National Bank of Wales Case*, is the refuge of directors who set up honest judgment as their justification; and under each will be found a list of cases in which judicial comment has been given, most important, perhaps, in each list being the *Ammonia Soda Case*, 1918, 1 Ch. 266, with its discussion by Swinfen Eady, L.J., of the nature of fixed and circulating capital. Or take such a well-known and fundamental case as *Ashbury Railway &c. Co.* v. *Riche*, L.R. 7, H.L. 653, on the limitation of the powers of a company, where the list of explanatory cases runs to over half a column; or *Government Stock, &c., Co.* v. *Manila Ry. Co.*, 1897, A.C. 81, with its well-known statement by Lord Macnaghten on the crystallization of floating securities; here the list of explanatory cases is not so long, but contains a number of subsequent decisions which require to be referred to in advising in this connection. And, to add only one more instance, while the doctrine of "clogging the equity" belongs properly to mortgages, it happens that the most recent House of Lords decisions

on the doctrine have been in company cases, including the *Kreglinger Case*, 1914, A.C. 25. We might browse indefinitely on the pasture provided in these two volumes, but they are not intended for such dilatory use. They are for the practitioner who is anxious to get at once to the judicial guidance he requires in the complexity of the case in hand, and he will readily find it.

The Law of Waters.

THE LAW RELATING TO WATERS, SEA, TIDAL AND INLAND, including Rights and Duties of Riparian Owners, Canals, Fishery, Navigation, Land Drainage, Ferries, Bridges, and Tolls and Rates thereon. By H. J. W. COULSON, B.A., and URQUHART A. FORBES, Barristers-at-Law. Fourth Edition by H. STUART MOORE, F.S.A., Barrister-at-Law. Sweet and Maxwell, Ltd. £2 10s. net.

This comprehensive work on rights and liabilities relating to the sea and inland waters has been very thoroughly revised and brought up to date by Mr. H. Stuart Moore in the present edition. The new matter includes a statement, carefully annotated, of the Salmon and Freshwater Fisheries Act, 1923, which is an amending and consolidating Act, and a chapter on Land Drainage has been added. The third chapter, on Natural Rights of Water treats very fully of the natural rights of riparian owners, rights, that is, which are founded not on ownership of the bed of the river. but on ownership of the bank which is in contact with the river, and where the river is tidal this contact is held to exist and the riparian right to be established, notwithstanding that at low tide the foreshore lies between: *Lyon* v. *Fishmongers' Co.*, 1 App. Cas., p. 683; and a narrow strip is sufficient, although purchased for the express purpose of being able to assert riparian rights; such as to stop pollution of the river: *Crossley* v. *Lightowler*, L.R. 2 Ch. 478. The natural rights, according to the classification adopted, are three: (1) the right of access; (2) the right to the natural quantity of the water, which may be infringed by its diversion and abstraction; and (3) the right to the natural quality of the water, which is injured by pollution. The right of each riparian proprietor to the natural flow of water, subject only to its reasonable use by an upper proprietor was treated as settled law by Lord Macnaghten in *Young & Co.* v. *Bankier Distillery Co.*, 1893, A.C. 691, 698, and by Lord Sumner in *Stollmeyer* v. *Trinidad Lake Petroleum Co.*, 1918, A.C. 485, 491. An earlier statement of the law by Lord Kingsdown will be found in *Miner* v. *Gilmour*, 12 Myo. P.C. 131. But the limits of lawful user were fixed by *McCartney* v. *Lough Swilly Rly. Co.*, 1904, A.C. 301, where the House of Lords overruled *Earl of Sandwich* v. *G.N. Rly. Co.*, 10 Ch. D. 707, and held that a railway company could not use its rights as riparian owner to use the water for he engines over the whole of their line. On the other hand, a riparian owner must submit to receive the natural flow of the water even though it may be a nuisance by flooding his land: *Mason* v. *Shrewsbury Rly. Co.*, L.R. 6, Q.B. 582. An equally important section of Chapter III is devoted to the right of the riparian owner to receive the water unpolluted on which *Wood* v. *Ward*, 3 Ex. 748, and *Crossley* v. *Lightowler*, *supra*, are leading authorities. Attention may also be directed to the chapters on Fisheries, with its definition of the various rights of fishery, and on Ferries and Bridges. It is interesting to notice how questions relating to these matters still arise; *e.g.*, the nature of Twickenham Ferry in *Hammerton* v. *Earl Dysart*, 1916, 1 A.C. 80. At the end of the book there is inserted a King's Printer's copy of the Order in Council of 13th October, 1910, containing the Regulations for Preventing Collisions at Sea. The book is lucid in arrangement and style and forms a very up to date and complete presentment of the Law of Waters.

Divorce.

BROWNE AND WATTS' LAW AND PRACTICE IN DIVORCE AND MATRIMONIAL CAUSES. Tenth Edition. Incorporating Oakley's Divorce Practice. By J. H. WATTS, Barrister-at-Law. Sweet and Maxwell, Ltd.; Stevens & Sons, Ltd. £2 2s. net.

Since the last edition of this work was published, three important changes have taken place in the Law and Practice, namely, the new Divorce Act, 1923, the Trial of Divorce Cases at Assizes, and the new Divorce Rules. Moreover, important amendments have been made in the Rules governing the conduct of Poor Persons' cases. All of those changes are fully dealt with in the present edition.

The Divorce Act, 1923, is dealt with in Chap. IIA. It must be borne in mind that this Act only enables a wife to divorce her husband on proof of adultery committed *after* the enactment of the Act, so that, where *prior* adultery is relied on, the law and practice in force are still as formerly. This edition draws attention to this and sets out the alternative practice for both these classes of cases.

The New Divorce Rules are set out in Appendix A of this work. They are ninety-two in number, with nine appendices, replacing old rules which mounted up to 224. They came into force in March, 1924, but, unfortunately, do not exhaust all the ground covered by the old Rules, and grave uncertainty exists amongst practitioners as to what happens where none of the new Rules apply. This difficulty is discussed in the preface to Mr. Watts' book, and suggestions for meeting it are made.

Books of the Week.

Marine Insurance.—Arnould on the Law of Marine Insurance and Average. Eleventh Edition. By EDWARD L. DE HART, M.A., LL.B. (Cantab), and RALPH ILIFF SIMEY, B.A. (Oxon), Barristers-at-Law. In two volumes. Stevens & Sons, Ltd.; Sweet & Maxwell, Ltd. £5 net.

Divorce.—Browne and Watts' Law and Practice in Divorce and Matrimonial Causes. Tenth Edition. Incorporating Oakley's Divorce Practice. Sweet & Maxwell, Ltd.; Stevens & Sons, Ltd. £2 2s. net.

Receivers.—The Law and Practice as to Receivers. By the late WILLIAM WILLIAMSON KERR, M.A., Barrister-at-Law. Eighth Edition. With a Chapter on Sequestration. By F. C. WATMOUGH, B.A., Barrister-at-Law. Sweet & Maxwell, Ltd. 18s. net.

Auctions.—Bateman's Law of Auctions. Ninth Edition. By GRAHAM MOULD and DAVID BOWEN, Barristers-at-Law. The Estates Gazette, Ltd.; Sweet & Maxwell, Ltd. 28s. 6d. net.

Biography.—Days Gone By. By J. E. HINE, M.A. (Oxon), etc., etc., Formerly Bishop of Zanzibar, etc., etc. John Murray. 16s. net.

Bankruptcy.—The Principles of Bankruptcy. Fourteenth Edition, by ALMA ROPER, Barrister-at-Law, of the original by the late RICHARD RINGWOOD, K.C. Sweet & Maxwell, Ltd., £1 1s. net.

Criminal Law.—A Selection of Leading Cases illustrating the Criminal Law. By A. M. WILSHERE, M.A., LL.B., Barrister-at-Law. Second Edition. Sweet & Maxwell, Ltd. 15s. net.

Criminal Law in a Nutshell. By MARSTON GARSIA, B.A, Barrister-at-Law. Sweet & Maxwell, Ltd. 3s. 6d. net.

Constitutional Law.—Leading Cases in Constitutional Law. By ERNEST C. THOMAS, Bacon Scholar of Gray's Inn. Fifth Edition by HUGH H. L. BELLOT, M.A., D.C.L., Barrister-at-Law. Sweet & Maxwell, Ltd. 10s. net.

Company Law.—Principles of Company Law. By ALFRED F. TOPHAM, LL.M., K.C. Sixth Edition. Butterworth & Co. 7s. 6d. net.

Notable Trials.—Trial of Adolph Beck, 1877-1904. Edited by ERIC R. WATSON, LL.B. William Hodge & Co., Ltd. 10s. 6d. net.

Practice.—The Yearly Practice of the Supreme Court for 1925. By Sir WILLES CHITTY, Bart., and H. C. MARKS, Barrister-at-Law, assisted by F. C. ALLAWAY, of the Chancery Division. Butterworth and Co. 35s. net.

Sooner or later, says *The Times* under "City Notes" (7th inst.) this country will be called upon to take the plunge of fixing a date for the resumption of convertibility. In this connection it may be of interest to recall what happened after the Napoleonic Wars, which had caused a suspension of specie payments. The rejection of the sound principles of the Bullion Report of 1810 had been followed by a number of events which entirely altered the opinion of Parliament, and in May, 1819, Mr. Peel introduced Bills to provide for the resumption of convertibility, as recommended by the Committee of Secrecy on the Resumption of Cash Payments. This Committee recommended that after 1st May, 1821, the Bank should be put under an obligation to repay their notes, at par, providing that the amount of gold demanded was not less than 60 oz. and that after a period of two to three years from May, 1821, full convertibility should be restored. In the interval they recommended that as from 1st February, 1820, the Bank should be liable to deliver gold in amounts of not less than 60 oz. in exchange for their notes at £4 1s. per oz. as against the established mint price of £3 17s. 10½d. These suggestions of the Committee of Secrecy were adopted with some modification as the foundation of Mr. Peel's two Bills, which after considerable discussion in the House of Commons passed into law. Convertibility on terms enabled the Bank to buy gold at a premium and thereby to obtain the necessary metallic reserve. In October, 1820, the price was reduced from £4 1s. to £3 19s. 6d. and full convertibility at the mint price was resumed on 1st May, 1821, or two years earlier than was actually provided for by the law.

CASE OF LAST SITTINGS.

Court of Appeal.

EVANS *v.* POSTMASTER-GENERAL. No. 1. 16th July.

WORKMEN'S COMPENSATION—STREET ACCIDENT TO POSTMAN—DUTY COMMENCING WITH COLLECTION OF LETTERS—RIDING BICYCLE FROM HOME TO PILLAR BOX—INJURY CAUSING DEATH—NOT IN COURSE OF EMPLOYMENT—WORKMEN'S COMPENSATION ACT, 1906, 6 Edw. 7, c. 58, s. 1 (1).

A postman whose first duty for the day was to collect letters at a pillar-box at 4 p.m., started from his home, three miles away, riding his own bicycle, wearing uniform, and carrying his letter bag and the keys of the box, which, in accordance with a recognised practice, he had brought home with him the evening before. On the way to the box he came into collision with a motor car, and was killed.

Held, that the employment had not commenced when the accident happened, and therefore his widow was not entitled to compensation.

Appeal from a decision of His Honour Judge Granger, of the Southwark County Court. The applicant was the widow of a postman employed at the Blackheath Post Office, who was killed by a street accident on 6th September, 1923. He had been on night duty on the previous evening, and his first duty for the day was to go to Kidbrooke Park pillar-box at 4 p.m., collect the letters, and take them to the Post Office. He was authorised when on collection duty to ride his own bicycle, and he left his home in Deptford, some three miles away, at 3.30 p.m., wearing his uniform and carrying his letter bag and the keys of the box, which he was authorised to bring home with him, this being the usual practice, adopted to save time. At 3.40 p.m. he came into collision with a motor car in Thurston-road, Lewisham, and died from the effects of the injury he sustained. His hours of work for a week were forty-eight, and the time taken by him to reach his first point of duty from his home was not counted. On arriving at the Post Office he would have signed on as having commenced work for the day at 4 p.m. The county court judge held that the applicant could only succeed if she could show that it was an implied term of the contract of employment that it should begin when the man got on his bicycle outside his own door. He found on the evidence that she could not prove this, and therefore that the accident did not arise in the course of the employment. The applicant appealed.

The COURT dismissed the appeal.

POLLOCK, M.R., having stated the facts, said that the learned judge had all the facts before him. The function of that court was to deal with questions of law, and to apply the true construction of the Act to the facts found. If the learned judge's decision was only a decision of fact, the court could not interfere with his decision. But it had been argued that the facts were not disputed, but that the judge had wrongly applied the law. He had given a written judgment, which clearly indicated that he had taken great pains with the case. Here the workman's employment, from the point of view of payment and number of hours, began at 4 p.m. It was said, however, that it was the employment which took him to the place where the accident happened, and that as he took a reasonable route to get to the pillar-box, the accident happened in the course of the employment. But it had been pointed out in many cases that there might be various incidents which would have to be considered before a workman began his work. The learned judge had asked himself the question whether it was possible that the contract of employment contained an implied term that the workman must be regarded as being in the course of employment at the moment of the accident. He had asked counsel for the applicant at what time the employment began, and the reply was when the man mounted his bicycle outside his own door. The question whether the accident arose out of the employment was not argued, as it was admitted that if it arose in the course of, it also arose out of the employment. The learned judge heard evidence on both sides, and without taking any single test, but viewing all the facts generally, found that the accident did not arise in the course of the employment. It was clear that there was abundant evidence on which he could come to that conclusion, and the appeal must be dismissed with costs.

WARRINGTON and SARGANT, L.JJ., delivered judgment to the same effect, the latter observing that there was nothing to rebut the ordinary presumption that the employment did not begin until after the workman reached his ordinary place of employment.—COUNSEL: *Sir W. Schwabe*, K.C., and *Horton Smith*; *Shakespeare*. SOLICITORS: *Simpson, Palmer & Winder*; *Solicitor to the Post Office*.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

WILLIAMS *v.* CRAIGOLA MERTHYR CO. No. 1. 22nd July.

WORKMEN'S COMPENSATION—MINER—INDUSTRIAL DISEASE—SUBCUTANEOUS CELLULITIS—WIFE'S UNSKILFUL TREATMENT—OPERATION PERFORMED WITHOUT KNOWLEDGE OF TREATMENT—SUBSEQUENT DEATH FROM TETANUS POISONING—NO BREAK IN CHAIN OF CAUSATION—WORKMEN'S COMPENSATION ACT, 1906 (6 Edw. 7, c. 58), Schd. I, 1-3.

A miner was incapacitated by and under medical treatment for subcutaneous cellulitis over the patella, an industrial disease scheduled to the Act, and commonly called "miner's beat knee." His wife acting on a local belief and without informing the doctor applied a poultice of cow manure to the knee. The doctor subsequently lanced the knee without any knowledge of this treatment, with the result that the workman died of tetanus poisoning, a germ which must have come from the poultice, having entered the incision made by the lance. The employers set up a defence of novus actus interveniens.

Held, there was no break in the chain of causation, and therefore death resulted from the disease, though in an unusual way.

Dunham *v.* Clare, 1902, 2 K.B. 292, *applied*.

Appeal from a decision of the Judge of the Swansea County Court. The applicant was the widow of a miner and claimed compensation for his death as having resulted from an industrial disease. On 1st October, 1923, the deceased was certified to be incapacitated by subcutaneous cellulitis of the patella, commonly known as "miner's beat knee," an industrial disease scheduled to the Workmen's Compensation Act by Order in Council. He remained at home in bed and was treated by his doctor, but on 6th October his wife acting on the advice of a neighbour, and a local belief that it would effect a cure, applied a poultice of cow manure to her husband's knee. Shortly after she had done so, he was visited by the employer's doctor, who examined the knee, and ordered the poultice to be removed. Two days later the workman's doctor, who was ignorant of the wife's treatment, decided to lance the knee, and did so, taking only ordinary antiseptic precautions. Had he known of it he would not have operated without special preparation. On 13th October the workman complained of stiffness in the back, and was taken to the hospital where he died of tetanus poisoning. There was evidence that the tetanus germ must have come from the poultice. The county court judge decided that there was no *novus actus interveniens*, and awarded compensation. The employers appealed.

The court dismissed the appeal.

POLLOCK, M.R., having stated the facts, said that the learned judge had found that the workman would have been alive now but for the application of the poultice. What happened was that when the man's doctor came to lance his knee, not having taken the special precautions which he would have taken if he had known of the cow manure poultice, the tetanus germs left by it got into the incision made by the lance. The employers appealed on the ground that there was a new act intervening between the original disease and the death—namely, the act of the man's wife in putting the poultice on his knee. The learned judge held that the only effect of the poultice was to cause the presence of the tetanus germ on the knee, and it was the lancing of the knee that introduced the germ into the man's body. The lancing was necessary owing to the inflamed condition of the knee, caused by the disease. It was argued that the man's death did not arise out of the employment. In his (his lordship's) judgment there was evidence upon which the county court judge could rightly come to the conclusion to which he did come. The test was laid down by Collins, M.R., in *Dunham* v. *Clare*, 1902, 2 K.B. 292, at p. 296, where he said "The question whether the death resulted from the injury resolves itself into an inquiry into the chain of causation. If the chain of causation is broken by a *novus actus interveniens*, so that the old cause goes and a new one is substituted for it, that is a new act which gives a fresh origin to the after consequences." It was not merely that a new cause intervened, but the old cause must go. The test had been accepted in several cases:—by Scrutton, L.J., in *Saddington* v. *Inslip Iron Co. Ltd.*, 87, L.J., K.B., 184; by Bankes, L.J., in *Doolan* v. *Henry Hope & Sons, Ltd.*, 87 L.J., K.B. 671, and by Lord Swinfen in *Laverick* v. *Gray*, 12 B.W.C.C. 176, as being the test properly applicable to the doctrine. It seemed to him (his lordship) that the learned judge had properly directed himself and could not have found otherwise than he did. The secondary cause was ancillary to the industrial disease; it was not something which put an end to the old cause. The appeal must be dismissed.

WARRINGTON, L.J., delivered judgment to the same effect, and ATKIN, L.J., concurred.—COUNSEL: *Cave*, K.C.; *T. W. Morgan* and *G. Clark Williams*; *Neilson*, K.C., and *Walter Samuel*. SOLICITORS: *Beamish, Hanson & Co.* for *Gwilym James, Llewellyn and Co.*, Merthyr Tydfil; *Lawrence Jones & Co.* for *John Jenkins*, Swansea.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

GOLDMAN *v.* **COX.** No. 2. 23rd June.

BILL OF EXCHANGE—CHEQUE—FORGERY—FORGED INDORSEMENT—FICTITIOUS INDORSEMENT—REAL CREDITOR'S NAME AS PAYEE—ALTERATION OF PAYEE'S INITIALS AFTER SIGNATURE—FICTITIOUS PAYEE—NEGOTIATION BY THIRD PARTIES—COLLECTION THROUGH BANKERS—BILLS OF EXCHANGE ACT, 1882, 45 & 46 Vict., c. 61, s. 7.

The plaintiff was induced by his clerk (whose duty it was, inter alia, to make out cheques) to affix his signature to certain cheques made out in favour of an existing creditor and not a fictitious person. The plaintiff signed the cheques as drawn, and afterwards the clerk forged them by slightly altering the initials of the payee, and making them payable to a fictitious person, and then, having forged the indorsement, he took the cheques to the manager of the defendant's public-house, who gave the clerk cash for them. The defendant passed the cheques on to his bankers and collected the cash for them. The clerk was prosecuted and sentenced to imprisonment. The plaintiff claimed to recover the proceeds from the defendant.

Held, that as the cheques were, before signature, made out to a real creditor and not to a fictitious person, and notwithstanding that the defendant, by reason of the forged indorsements as well as the forgery on the body of the cheques, had no title to the cheques, yet, since he had passed them on to his bankers and collected the cash for them, the plaintiff was entitled to recover.

Vinden *v.* Hughes, 1905, 1 K.B. 795, *applied;* Cooks *v.* Masterman, 9 B. & C. 902, *distinguished.*

Appeal from a decision of Rowlatt, J. The plaintiff claimed to recover from the defendant the sum of £700, being the proceeds of certain cheques which the defendant's manager had cashed for the plaintiff's clerk, who had defrauded the plaintiff. The plaintiff was a Pole, who carried on business as a clothier in East Ham. He could speak English and could read English print, but could not read English when it was written. He employed as a clerk a man named Mayo, who had previously been a rate collector. Mayo's duties included keeping the accounts, entering up sales and purchases in books, and making out cheques for the plaintiff to sign. One of the plaintiff's clients was a Mr. A. Cohen, from whom the plaintiff bought large quantities of goods. Cheques amounting to £25 were paid by the plaintiff to Mr. A. Cohen every week, on account. The plaintiff alleged that his clerk had drawn cheques in favour of A. Cohen, and after inducing the plaintiff to sign them as thus drawn, had altered the name of the payee by inserting the letter "S" before A. Cohen, and had also forged the indorsements. He had then taken the cheques to the manager of the defendant's public-house, who had given him cash for them and had then passed them on to his bankers and collected the cash for them. Altogether, about thirty cheques had been dealt with in this way during a period of about fifteen months, and the clerk, Mayo, had been prosecuted and sentenced to a term of imprisonment. The plaintiff now claimed to recover the sum of £700, being the amount of the proceeds of the cheques, as money received to the use of the plaintiff. Rowlatt, J., held that as the cheques were, before signature, made payable to a real creditor and not to a fictitious person, the plaintiff was entitled to recover. But the learned judge gave judgment for £500 only in favour of the plaintiff. The defendant appealed.

The Court (BANKES, SCRUTTON and ATKIN, L.JJ.) dismissed the appeal. The plaintiff was induced by his clerk to sign cheques which had been drawn in favour of a real existing creditor and not a fictitious person, and afterwards the clerk forged them by making them payable to a fictitious person, and then he forged the indorsements. He then took them to the defendant's manager, who gave him cash for them. The case of *Vinden* v. *Hughes*, 1905, 1 K.B. 795, was exactly in point. Although, having regard to the fact that the indorsements and the body of the cheque were forged, the defendant had no title to the cheques, yet he passed them on to his bankers and collected cash for them. The cases of *Cooks* v. *Masterman*, 9 B. & C. 902, and *London and River Plate Bank* v. *Bank of Liverpool*, 1896, 1 Q.B. 7, which were relied on on the other side, did not apply. They dealt with a special class of facts, where a person having paid a bill in good faith, afterwards sought to recover the money on the ground of mistake, and the court held that it was too late to recover the money. In this case the appeal must be dismissed.—COUNSEL: *Colam*, K.C., and *Robert Fortune*; *B. A. Cohen*, K.C., and *H. J. Fuller*. SOLICITORS: *Kilsby, Son & Edwards* for *E. Edwards & Son*, East Ham; *Sterns*.

[Reported by T. W. MORGAN, Barrister-at-Law.]

Messrs. Goddard & Smith inform us that at their auction sale on 2nd inst. they sold "Glenwood," Westcombe Park, the residence of The Right Hon. Lord Justice Scrutton.

REX *v.* **ROBERTS: ex parte SCURR and Others.** No. 2. 23rd June.

LOCAL GOVERNMENT—METROPOLITAN BOROUGH—AUDIT OF ACCOUNTS—WAGES PAID BY BOROUGH COUNCIL—EXCESSIVE PAYMENTS—AUDITOR—POWERS—SURCHARGE—CERTIORARI TO QUASH—METROPOLIS MANAGEMENT ACT, 1855, 18 & 19 Vict. c. 120, s. 62—PUBLIC HEALTH ACT, 1875, 38 & 39 Vict. c. 55, s. 247, s-s. (7).

A borough council made payments of wages to its employees under the powers conferred on it by s. 62 of the Metropolis Management Act, 1855. The district auditor regarded certain payments, so made by them, as being far in excess of those necessary to obtain the services required and to maintain a high standard of efficiency. He therefore disallowed a sum of £5,000 and surcharged it on certain of the councillors. Rules were thereupon obtained for writs of certiorari to quash the surcharges on the ground that the surcharges improperly limited the discretion vested in the borough council under s. 62 of the Metropolis Management Act, 1855, under which the council was empowered to pay its servants such wages as the council thought fit.

Held (*Bankes, L.J., dissenting*), *that the council had acted within its powers, and* bonâ fide, *and that the payments of wages made by the council were not of so excessive a character as to become illegal or* ultra vires, *and, therefore, the rules* nisi *for certiorari must be made absolute.*

Decision of the Divisional Court, 68 SOL. J. 343, 1924, 1 K.B. 514, *reversed.*

Appeal from the Divisional Court. The appellants were a number of the members of the Poplar Borough Council whom the district auditor had held to have either made or authorised the making of certain payments which he had disallowed and surcharged as being payments contrary to law. The payments were all for wages paid to employees of the council and the district auditor had disallowed them to the extent of £5,000 on the ground, *inter alia*, that to that extent at least they were unnecessary and unreasonable charges and therefore items contrary to law as charges upon the funds in the custody of the council. The appellants did not raise any question as to their being the persons who were answerable for the making of the payments and therefore liable to be surcharged if the district auditor was entitled to disallow and surcharge the payments. The main point made by the appellants was that the district auditor had no jurisdiction to disallow the items, and they based their contention on two grounds: (1) That his jurisdiction was confined to disallowing items of expenditure upon objects unlawful in themselves; (2) if he had any jurisdiction to disallow items of expenditure upon lawful objects it could only be when the expenditure could not be said to have been made *bonâ fide*. The appellants also said that if the above contentions were not upheld, the district auditor had come to a conclusion upon the facts of the case which could not be supported in law.

BANKES, L.J., read a dissenting judgment. After discussing the authorities, his lordship concluded his judgment: In my opinion, the present question may usefully be approached with these decisions and these dicta in mind and one may ask oneself whether, taking all the circumstances into consideration, it is plain that in fixing the rates of wages during the period in question the Council must have taken wholly extraneous matters into consideration which it was not within their province to take into account. If they have so acted, then applying the principle of the cases I have referred to, they have been acting contrary to law. The arguments on which the appellants seek to support the rule for a certiorari, are of such a general and vague character that the question which the court has to decide cannot be disposed of without a closer investigation of the facts. In the absence of precise and detailed information as to the grounds on which the Council acted their action must, in my opinion, be judged mainly by its results. The results, according to the finding of the district auditor, are that the payments made in many instances were far in excess of those necessary to obtain the services required and to maintain a high standard of efficiency, and were thus in reality gifts to their employees in addition to remuneration for their services. If this finding is justified upon the evidence it establishes, in my opinion, the making of payments contrary to law. It must be borne in mind what the payments are for. They are payments for wages; that is to say, the price which the employer pays the employee for his or her services. Of recent years the tendency has everywhere been to standardise wages by either fixing the actual rate to be paid or in fixing minimum rates. In some cases the legislature has stepped in to bring about this result. In most cases it has been due to the action of organised labour or of associations consisting of employers and employed. The result has been to create in relation to labour what in relation to commodities is recognised as a market price. In relation to labour the market price is not a universal one; it

may and does vary according to local conditions, but I think it is true to say that the standard rate of wages in any given locality for any of the well-recognised forms of labour is ascertainable and can be ascertained. A private employer can, of course, disregard all standard rates of wages in the sense that he can pay his employees as much above the standard rate as he pleases. His money is his own. He can employ it as he likes and no one has any authority, statutory or otherwise, to complain if what he is in substance doing is making gifts to those he employs in addition to their wages. Not so, however, the public authority entrusted with the duty of the expenditure of public money. This expenditure, so far as it is expenditure upon wages, must be confined to expenditure upon reasonable wages, and what is reasonable can only be ascertained according to law by a consideration of those matters which are strictly relevant to that question. In the case of the private individual dealing with his own money, it is not only competent to him, but it is a humane and praiseworthy action to approach the question of what he shall pay his employees from the point of view of what will enable them to live up to what he considers a reasonable standard of comfort and to disregard altogether the question of what other people are paying for similar services or the sum for which he could obtain the service. Not so, in my opinion, a public authority who adopted the same attitude. In their case they would be disregarding the relevant facts, and would be coming to a decision upon extraneous matter. They would be opening the door to the district auditor to enter and to disallow and surcharge. Considerable latitude should, in my opinion, be allowed before the line is drawn between what is and what is not an expenditure contrary to law. Weight should be given to every legitimate and relevant consideration which could be urged in support of the challenged payment. If, after that has been done, a district auditor finds that a payment has been made in excess of what can be supported on any such ground, then it appears to me that he has no option under the statute but to disallow and surcharge. The desire to be a model employer may lead a person or a council to ignore altogether current or standard rates of wages. The amount which a man ought to be paid as wages suggests that the question of what is legal payment for wages was not a relevant consideration. Taking the auditor's conclusions on the one hand, and the Council's attempted answers on the other, I am forced to the conclusion that the rates of wages paid by the Council during the period in question were in excess of any rates which could be justified on grounds which the Council were entitled to take into consideration. If this is so, it is, in my opinion, immaterial that the auditor has disallowed a lump sum, and a sum considerably below what, according to his view, might have been disallowed. It is immaterial also, in my opinion, that the sum disallowed, if spread over the whole number of employees, is a very small sum per head. Once the dividing line is passed between what is legal and what is not legal then all payments beyond those which are legal must be disallowed, provided, of course, that in the aggregate they are not a mere trifling amount. In my opinion, the appeal fails, and should be dismissed with costs, but, as my brethren think otherwise, it will be allowed with costs here and below, and the rule for a certiorari made absolute.

SCRUTTON, L.J.: Members of the Poplar Borough Council appeal against a decision of the Divisional Court, affirming a surcharge imposed on them by the district auditor in respect of wages payments which he finds to be excessive. It was decided by this court in *The King* v. *Roberts, Ex parte Bailey and Others*, 1908, 1 K.B. 407, that such an appeal lies to the court both as to fact and law; and by the majority of this court in the same case that the surcharge may be imposed on those who authorise such excessive payments, though they do not in the strict sense account. The powers of the auditor are contained in s. 247 (7) of the Public Health Act, 1875. He is to disallow every item of account "contrary to law"; and is to charge against any person accounting the amount of any deficiency or loss incurred "by the negligence or misconduct" of that person. It was not argued before us that the conduct of the councillors in this case amounted to "negligence or misconduct." Counsel for the auditor said: "I don't charge dishonesty; the councillors honestly believed they had a right to do what they did for the reasons that influenced them, but the reasons were not matters they should consider, and they neglected cost of living. I don't charge negligence. I charge them on the ground that their action was contrary to law." He explained that it was contrary to law in that the rate of wages paid was an exorbitant, excessive and unreasonable rate. It was argued by counsel for the appellants that though before 1844 the magistrates who then approved auditors' accounts were by the Statute of 1810 required "to disallow all such payments as they shall deem to be unfounded and to reduce such as they shall deem to be exorbitant," yet as when after the establishment of district auditors by the Act of 1834, and the decision in *Regina* v. *Earl of Dartmouth*, 5 Q.B. 878, that the magistrates could allow items the auditor disallowed, the Act of 1844, by s. 37, made the district auditor the sole allowing body, and by s. 32 gave him power to allow or disallow accounts, to surcharge "illegal payments" and to charge "the amount of deficiency or loss incurred by the negligence or misconduct" of any person accounting, but omitted any reference to exorbitance or excess, the auditor therefore had no longer any power to tax the amount of a payment made for a legal purpose. This raises a question of great public importance. Representative bodies exercising functions of local government at present are subject to audit of two kinds. The audit of municipal corporations, speaking generally, is by elective auditors. Section 27 of the Municipal Corporations Act, 1882, merely authorises them to audit the accounts of the borough treasurer which must be submitted with the necessary vouchers and papers. But Lord Russell in *Thomas* v. *The Corporation of Devonport*, 16 T.L.R. 9; 1900, 1 Q.B., at p. 21, says that the auditor is not limited to getting a regular voucher for each item, that he is entitled to see that there are not among the payments unauthorised or illegal or improper payments. He does not specifically refer to the question of improper amount of payment for a proper object. The second kind of audit by district auditors who are government officials, and whose decisions besides being controlled by the courts are also open to appeal to the Local Government Board, applies to a very large number of local authorities. The powers of such auditors are either under the Public Health Act, or under the Poor Law Act of 1844, both already cited. In the District Auditors Act of 1879, Parliament gave the Local Government Board power to make regulations "respecting the audit of accounts and the mode of conducting the audit," and in the Order made, the Board told the auditor "to examine whether the expenditure can be lawfully made. He shall also reduce such payments or charges as are exorbitant . . . and shall surcharge moneys lost . . upon the persons whose negligence or improper conduct caused the loss." I do not think the Act of 1879 authorised the Board to confer on the auditor greater powers than he already possessed. But in my view after considering the Statutes the power to disallow payments contrary to law includes a power to disallow a payment in excess of a reasonable amount, reasonableness being judged as hereinafter explained. I gathered that the Poplar Borough Council were not inclined to go so far as to say that they might pay, without check, other than that of their electors, salaries of whatever amount they pleased. Such payments would be either misconduct, or contrary to law or both. Each borough councillor is bound in my view to use reasonable care in his administration to protect the interests of all inhabitants of his borough, whether electors or not, whether ratepayers or not, whether individuals or corporations; he is, in the language of the judicial oath, "to do right to all manner of people." To make excessive expenditure or expenditure without reasonable justification seems to me contrary to his legal duty, contrary to law. But in determining what is reasonable and what is excessive, I think the auditor must give full effect to the consideration that he is dealing with a representative body intrusted by Parliament with wide powers. A wide margin should be allowed for error of judgment, not amounting to misconduct, or for deliberate policy, not being illegal, with which the auditor cannot interfere. I, therefore, disagree with Sir John Simon's first contention that the auditor has not power to tax payments made for authorised purposes. His second contention was that if there was such a power, it should only be exercised in the case of an excessive payment for a lawful object, if it was so excessive that the decision to make it was not a *bonâ fide* exercise of discretion. While I sympathise with this view, I think it goes too far as a rule of conduct. Good faith is not in my view sufficient by itself; some of the most honest people are the most unreasonable; and some excesses may be sincerely believed in, but yet be quite beyond the limits of reasonableness. I think there must be a limit to justifiable payments, which depends on their relation to work done and its market value, as well as to good faith in the person authorising the payment; and a system which pays unskilled labour of a low grade higher wages than are being earned in the market by organised skilled labour may easily pass the bounds of reasonableness though the system is adopted in good faith. On the question of principle as to a district auditor's powers, I am against the contentions of the appellants to the extent and for the reasons stated above.

There remains the less important question whether for the particular year of audit, the auditor came, in fact, to a right conclusion. His conclusion, in fact, is open to review by this court, and the objection that we should not lightly interfere with the decision of the auditor, also includes the objection that the auditor should not lightly interfere with the honest decision of a representative body. The auditor has given five useful graphs of the wages paid to different classes of workmen. It appears that the policy of the Poplar Council was to pay £4 a week to most of their workmen, and not to increase it, though the wages recommended by the Whitley Council and the wages obtained by adding the extra cost of living to the 1914 rates were above it. This is especially true of graphs 1 and 3 involving 350 men in which the auditor makes no surcharge. In graph 4 involving

100 men, the wages were reduced for the first four months of the year, but remained at £4 for the rest of the year, though the cost of living fell steadily. In graph 5, the wages of skilled men, 75 in all, were kept at the trade union rate for about four months of the year, and then remained above it, to an extent of not more than 8s. a week, sometimes only 4s. a week. For the women, 44 in all, they were paid the same rate as men, £4, and this was considerably above the Whitley Council or cost of living wages rate. The view of the Council was that the 1914 rate was too low, that to add to the 1914 rate the extra cost of living did not give a proper living wage, and that £4 was the minimum wage that a model employer should pay to his workmen. The auditor took the view that he could get the maximum reasonable wage by taking the 1914 rate of wages, adding to it the extra cost of living, and then adding 20s. a week to cover a reasonable variation in the discretion of the employer. He calculated the excess of wages actually paid over this maximum reasonable rate as £5,000, or approximately 7s. per week per workman, and surcharged those members who voted for maintaining the £4 a week rate with this £5,000. At least two questions of policy seem involved in the Council's action, one that the 1914 rate is not a fixed basis from which to start the computation of wages to be paid, but may be increased in the discretion of the Council; the second, that women should be paid equal wages with men, a matter of acute controversy, which is hardly for either the auditor or the judges to determine. I also take into account that in 1921 it was not certain whether the cost of living which had risen in 1920 and then fallen, would not rise again. I then ask myself whether the wages paid in the year April, 1921-April, 1922, are so far in excess of Whitley Council or cost of living rates that I can find that there is an excess over any reasonable amount that could be fixed by the discretion of a representative assembly, and in doing this I act on Lord Russell's principle in *Brownscombe* v. *Johnson—Kruse* v. *Same*, 1898, 2 Q.B., at p. 99, with a desire to support the representative assembly, and I come to the conclusion that for that year, and I limit my conclusions to that year, though the figures are near the line where interference should take place, I cannot find they have reached it. The question is not whether I should have sanctioned these wages; I probably should not; or whether the auditor or the Whitley Council would have sanctioned these wages; it is for the Poplar Borough Council to fix these wages, which are not to be interfered with unless they are so excessive as to pass the reasonable limits of discretion in a representative body.

Nothing, however, that I have said must be taken to show that the auditor cannot surcharge in the next year, 1922-1923; I have not heard the matter argued, but the graphs are very striking and the excesses apparently very large. The auditor must consider the matter in this year in the light of the views of this court as to his duties and powers. The appeal against the surcharges for the year 1921-1922 must be allowed, but as the Council have put forward views of the auditor's duties of great importance, on which they have failed, and members of the Council have expressed views of their duties which I think to be quite erroneous and even mischievous, there should, in my opinion, be no costs of either side here or below.

Atkin, L.J., read a judgment concurring in allowing the appeal. Rules absolute.—Counsel: *Sir John Simon*, K.C., *Croom-Johnson*, and *Arthur Henderson*; *Sir Douglas Hogg*, K.C., and *Sir John Lithiby*; *Bowstead*. Solicitors: *W. H. Thompson*; *Last, Riches & Fitton*; *Solicitor to the Ministry of Health*.

[Reported by T. W. Morgan, Barrister-at-Law.]

High Court—King's Bench Division.

BAXENDALE *v.* **MURPHY.** Rowlatt, J. 3rd July.

Revenue—Income Tax—Trustee—Remuneration Out of Profits of Fund—Annual Payment from which Income Tax Deducted by Trustees—Whether Properly Chargeable by Direct Assessment—Remuneration Arising from Employment—Income Tax Act, 1918, 8 & 9 Geo. 5, c. 40, Sched. D, Case II, All Schedules Rules, r. 19.

The trustees of a settlement deducted income tax from the annual amount payable under the settlement to one of the trustees by way of remuneration. He appealed against assessments to income tax made on him under the provisions of Sched. D of the Income Tax Acts in respect of this annual remuneration, on the footing that the annual sum represented remuneration for services.

Held, that the sum was not directly assessable on the recipient as remuneration for services, but that the trustees had rightly deducted income tax therefrom on the footing that it was an annual payment made out of profits or gains charged to tax within the meaning of the All Schedules Rules, r. 19 (1).

Case stated by the General Commissioners of Income Tax, the appellant desiring to appeal against a direct assessment made upon him under Sched. D, Case II, in the following circumstances: Under the terms of a deed of settlement, two trustees (one of whom was the appellant) were appointed, and it was therein provided that each of the trustees for the time being should be entitled to remuneration for his services at the rate of £100 per annum, and that such remuneration should be paid out of the income arising from the trust funds in their hands. In paying the remuneration to the appellant the trustees deducted from the full amount of £100, the income tax applicable thereto, on the ground that the payment was an annual payment within the meaning of r. 19 (1) of the All Schedules Rules of the Income Tax Act, 1918. The appellant was, however, assessed to income tax under Sched. D in respect of his remuneration under the settlement. He, therefore, appealed. On behalf of the appellant it was contended that the trustees had rightly made the deduction on the ground that it was an "annuity" or "annual payment" payable "wholly out of the profits or gains brought into charge to tax" within the meaning of r. 19. On behalf of the Crown it was contended that the payment was remuneration for services and was properly chargeable by direct assessment on the appellant under Case II of Sched. D of the Act of 1918. The Commissioners held that the appellant was liable to direct assessment under Sched. D, Case II, and stated this case. By r. 19 it is provided: "(1) Where any yearly interest of money, annuity, or any other annual payment (whether payable within or out of the United Kingdom) either as a charge on any property of the person paying the same by virtue of any deed or will or otherwise, or as a reservation thereout, ...) is payable wholly out of profits or gains brought into charge to tax, no assessment shall be made upon the person entitled to such interest, annuity, or annual payment, but the whole of those profits or gains shall be assessed and charged with tax on the person liable to the interest, annuity, or annual payment, without distinguishing the same, and the person liable to make such payment, whether out of the profits or gains charged with tax or out of any annual payment liable to deduction, or from which a deduction has been made, shall be entitled, on making such payment, to deduct and retain thereout a sum representing the amount of the tax thereon at the rate or rates of tax in force during the period through which the said payment was accruing due. The person to whom such payment is made shall allow such deduction upon receipt of the residue of the same, and the person making such deduction shall be acquitted and discharged of so much money as is represented by the deduction, as if that sum had been actually paid." Under Sched. D, Case II, it is provided that tax "shall be charged" in respect of any profession, employment or vocation not contained in any other schedule. By the rule applicable to Sched. D, Case II, it is provided: "The tax shall extend to every employment by retainer in any character whatever, whether such retainer shall be annual or for a longer or shorter period, and to all profits and earnings of whatever value arising from employments, and shall be computed on the full amounts of the balance of the profits, gains and emolumentsof the professions, employments or vocations upon a fair and just average of three years ending as in Case I."

Rowlatt, J., delivering judgment, said that the payment was an annual payment made out of profits or gains within r. 19 (1). It had been contended that the sum was not an annual payment within that class of tax, as it was something which the appellant earned every year, coming to him from an employment. This argument involved a misconception of the position. The appellant must have agreed to be a trustee, or he would never have been appointed, and it was unthinkable to suggest that he should enter into a bargain, with the parties interested in the fund, to employ himself and pay himself. The Commissioners had been misled by the word "remuneration," which indicated in reality that it was thought desirable to give something to the appellant because of the trouble taken by him. His lordship referred to the observations of Lindley, L.J., on this subject, in *Re J. Thorley*; *Thorley* v. *Massam*, 1891, 2 Ch. 613, and said that the appeal must be allowed.—Counsel: *R. W. Needham*; *Sir H. Slesser* (*Solicitor-General*), and *R. P. Hills*. Solicitors: *Clarke, Square and Mills*; *Solicitor of Inland Revenue*.

[Reported by J. L. Denison, Barrister-at-Law.]

Court of Criminal Appeal.

REX *v.* **TAYLOR.** 7th July.

Criminal Law—Election Offences—Forgery of Nomination Paper—Rural District Council Election—Municipal Corporations Act, 1882, 45 & 46 Vict., c. 50, s. 74—Local Government Act, 1894, 56 & 57 Vict., c. 73, s. 48—Rural District Councillors' Election Order, 1898—Forgery Act, 1913, 3 & 4 Geo. 5, c. 27, s. 20, Sched.

Section 20 *of the Forgery Act*, 1913, *and the schedule thereto, which repealed the words in s.* 74 *of the Municipal Corporations Act*, 1882, *which made it a criminal offence to deliver a forged*

nomination paper to a town clerk, also impliedly repealed the relevant provisions of the Local Government Act, 1894, which provided for the adaptation of s. 74 of the Municipal Corporations Act, 1882, to rural district council elections.

Where, therefore, an appellant had been convicted on an indictment charging him under s. 74 of the Municipal Corporations Act, 1882, with delivering a forged nomination paper to the returning officer of a rural district council election, it was held that the indictment was bad.

Appeal against a conviction. The appellant was convicted at Gloucester Assizes on an indictment which charged him under s. 74 of the Municipal Corporations Act, 1882, with delivering, on 19th March, 1924, a forged nomination paper to the returning officer for the rural district council election at Northleach in the County of Gloucester. An application for leave to amend the indictment by including a count under the Forgery Act, 1913, was refused by the trial judge. The judge gave a certificate that the case was fit for an appeal, "that it may be decided whether or not s. 74 of the Municipal Corporations Act, 1882, is still applicable to the election of a rural district councillor or whether it has been impliedly repealed by the Forgery Act, 1913, which by s. 20 and the schedule repeals portions of s. 74 of the Municipal Corporations Act, 1882, but does not repeal any portion of the Local Government Act, 1894, or the orders made thereunder."

Lord HEWART, C.J., delivered the judgment of the Court (Lord Hewart, C.J., Shearman and Branson, JJ.). The indictment in this case was laid under s. 74 of the Municipal Corporations Act, 1882. It did not mention the Local Government Act, 1894, or the Forgery Act, 1913. Undoubtedly under s. 74 of the Act of 1882 it was a criminal offence to deliver to a town clerk any forged nomination paper, knowing it to be forged, but by s. 20 of and the schedule to the Forgery Act, 1913, the words in the section creating that offence were repealed. It is not suggested that those words were repealed so that an act which previously had been an offence was an offence no longer, but it is said that a simpler way of indicting the accused in such a case is provided by the Forgery Act, 1913. Against this it has been argued that rural district councils were created by the Local Government Act, 1894, by s. 24 (4) of which it was provided that the provisions of the Act with respect to the election of guardians should apply to district councillors, and by s. 20 (5), it was provided that the election of guardians should, subject to the provisions of the Act, be conducted according to rules framed under the Act by the Local Government Board. Section 48 (2) provided that such rules should, notwithstanding anything in any other Act, have effect as if enacted in the Act of 1894, and s. 48 (3), provided that elections of district councillors under the Act of 1894 should be subject to the provisions of s. 74 of the Act of 1882. On 1st January, 1898, an order was made by the Local Government Board containing certain rules to govern the election of rural district councillors. No. 25 of these rules dealt with the adaptation of the Municipal Corporations Act, 1882, to rural district council elections, and Sched. IV set out the section of the Act of 1882 under which the indictment in the present case is drawn. It is contended that, as the vital provisions of the Act of 1882 have been repealed by the Forgery Act, 1913, the indictment is bad, since the offence created by s. 74 of the Act of 1882 has, in that name at any rate, ceased to exist. That argument has not seriously been resisted by counsel for the prosecution, but it was suggested rather faintly that, notwithstanding the fate which has overtaken s. 74 of the Act of 1882, the words in that section which have been repealed by the Forgery Act, 1913, have a kind of second life so far as they are revived by the Local Government Act, 1894, and that, therefore, if the rules made under that Act are regarded, the offence created by s. 74 of the Act of 1882 subsists so far as rural district councils are concerned, although it does not remain for the other elections referred to in the Act of 1882. That is a desperate argument. It is as if one says that the trunk of a tree has been cut down, but certain topmost branches still remain vigorously spread in the air. The indictment was clearly bad. It was not amended, and in the opinion of the court this appeal succeeds. Appeal allowed.—COUNSEL: *W. M. Andrew; W. G. Earengay.* SOLICITORS: *Registrar of the Court of Criminal Appeal; Director of Public Prosecutions.*

[Reported by T. W. MORGAN, Barrister-at-Law.]

In Parliament.

House of Lords.

3rd October. Irish Free State (Confirmation of Agreement) Bill. Read a First time.

7th October. Irish Free State (Confirmation of Agreement) Bill. Second Reading moved by the Under-Secretary of State for the Colonies, Lord Arnold. Debate adjourned.

8th October. Irish Free State (Confirmation of Agreement) Bill. Second Reading debate resumed. The Marquis of Salisbury moved an amendment:—

After ("That") insert ("this House, having taken note of the opinions expressed in Parliament and elsewhere in connection with the passage into law of the Irish Agreement Act, 1922, by the members of His Majesty's Government who were signatories of the Irish Treaty, that Article 12 of that instrument contemplated nothing more than a readjustment of boundaries between Northern Ireland and the Free State, and believing that no other interpretation is acceptable or could be enforced, resolves that").

Amendment carried by 71 to 38. Bill read a Second time and committed to a Committee of the Whole House.

House of Commons.

Questions.

MOTOR DRIVERS (CONVICTIONS).

Mr. STRANGER (Newbury) asked the Home Secretary whether his attention has been called to the unequal sentences passed on those convicted of being drunk whilst in charge of motor cars; and whether he is prepared to take the necessary legislative steps to ensure that, in case of conviction for this offence, the driving licence held by the offender shall be automatically withdrawn?

Mr. HENDERSON: I am aware that the sentences passed for this offence vary greatly. This is inevitable if due regard is paid to the varying circumstances of the individual cases, and while I agree that the stringent exercise of existing powers in serious cases is very desirable, I should not be in favour of making the withdrawal of an offender's licence a necessary consequence of a conviction in every case.

CARRIAGE OF GOODS BY SEA ACT.

Sir R. ASKE (Newcastle-on-Tyne, East) asked the President of the Board of Trade what other countries have adopted the provisions of the Convention of Brussels (October, 1922); whether it is proposed to defer the coming into operation of the Carriage of Goods by Sea Act, 1924, until other countries have adopted its provisions; and, if not, on what date it is proposed that the Act shall become operative?

Mr. WEBB: So far as I am aware, no other countries have yet adopted the provisions of the Convention on Bills of Lading. Arrangements are being made to bring the Carriage of Goods by Sea Act into operation on the 1st January, 1925.

COMPANIES ACTS.

Mr. G. WHITE (Birkenhead, East) asked the Minister of Agriculture whether it is his intention to introduce a Bill requiring holding companies, similar to the United Dairies, to file with their annual return at Somerset House a co-ordinated balance sheet giving various particulars, as recommended by the Linlithgow Report?

Mr. WEBB: I have been asked to reply. The matter to which the hon. Member refers has already been noted for consideration when the revision of the Companies Acts is undertaken.

CRIMINAL LAW.

Mr. CHARLETON (Leeds, South) asked the Prime Minister when he will advise the setting up of a Royal Commission to prepare a draft code which shall amend as well as consolidate the Criminal Law of England and Wales or, alternatively, to prepare draft Bills which shall consolidate and amend the various branches of that Criminal Law and provide for the abolition of obsolete or quasi-obsolete offences?

Mr. HENDERSON: I have been asked to reply. This matter is under consideration. (8th October.)

Bills under Consideration.

30th September. Irish Free State (Confirmation of Agreement) Bill. Second Reading moved by the Prime Minister (Mr. Ramsay Macdonald). Amendment by Mr. Reid to leave out from the word "That" to the end of the Question, and to add the words—

"this House, while desirous of forwarding a constitutional and lasting settlement of the question of the boundary between the Irish Free State and Northern Ireland, declines to proceed with a Bill which might or would enable territory to be transferred from the Irish Free State to Northern Ireland or from Northern Ireland to the Irish Free State without the consent of the Parliament to whom jurisdiction over that territory has been granted by the Imperial Parliament."

Debate adjourned.

1st October. Irish Free State (Confirmation of Agreement) Bill. Debate on Second Reading resumed. Amendment rejected by 291 to 124. Bill read a Second time and committed to a Committee of the whole House.

2nd October. Irish Free State (Confirmation of Agreement) Bill. Considered in Committee. On Clause 1 (Confirmation of Agreement), Mr. Cassels moved in page 1, line 12, after the word "confirmed," to insert the words—

"subject to the condition that it shall be the duty of the Commissioners appointed under Article Twelve of the said Articles of Agreement for a Treaty to adjust the boundary between Northern Ireland and the rest of Ireland without substantially altering the area of Northern Ireland as fixed by the Government of Ireland Act, 1920."

Amendment rejected by 257 to 207. Bill reported without amendment and read a Third time by 251 to 99.

Bills Presented.

Rule of the Footpath Bill—"to remove the annoyance, delay, and confusion caused by the indiscriminate use of the footpath": Mr. Sydney Robinson. [Bill 255.]

Companies (Prospectuses and Offers for Sale) Bill—"to amend The Companies (Consolidation) Act, 1908": Mr. Arthur Michael Samuel. [Bill 256.]

War Pensions Acts (1915 to 1921) Amendment Bill—"to amend the War Pensions Acts, 1915 to 1921, with regard to the hearing of cases by the Pensions Appeal Tribunal where the time limit for appeal has expired": Major Edmondson. [Bill 257.]

(1st October.)

Motions.

30th September. The Attorney-General, Sir Patrick Hastings, in reply to a question by Sir F. Hall (Dulwich) stated the reasons which induced him to withdraw the charges brought against Mr. Campbell, editor of the *Workers' Weekly*, under the Incitement to Mutiny Act of 1797, for feloniously, maliciously and advisedly endeavouring to seduce divers persons serving in the Navy, Army and Air Force from their allegiance. It was arranged that the matter should be made the subject of discussion at a later date.

8th October. Sir Robert Horne moved:—

"That the conduct of His Majesty's Government in relation to the institution and subsequent withdrawal of criminal proceedings against the editor of the *Workers' Weekly* is deserving of the censure of this House."

The Attorney-General made a statement as to his reasons for withdrawing the prosecution.

Sir John Simon moved to leave out the word "That" to the end of the Question, and to add instead thereof the words:—

"a Select Committee be appointed to investigate and report upon the circumstances leading up to the withdrawal of the proceedings recently instituted by the Director of Public Prosecutions against Mr. Campbell."

Motion carried with Sir John Simon's amendment by 364 to 198, namely:—

Resolved—

"That a Select Committee be appointed to investigate and report upon the circumstances leading up to the withdrawal of the proceedings recently instituted by the Director of Public Prosecutions against Mr. Campbell."

New Orders, &c.

Opening of the Legal Year.

WESTMINSTER ABBEY.

On the occasion of the re-opening of the Law Courts, a Special Service will be held at Westminster Abbey, at 12 noon, which the Lord Chancellor and His Majesty's Judges will attend.

Barristers attending the service must wear robes. All should be at the Jerusalem Chamber, Westminster Abbey (Dean's Yard Entrance), where robing accommodation will be provided, not later than 11.45 a.m.

A limited number of seats in the South Transept will be reserved for friends of members of the Bar, to whom two tickets of admission will be issued on application to the Secretary of the General Council of the Bar.

No tickets are required for admission to the North Transept, which is open to the public.

WESTMINSTER CATHEDRAL.

A Votive Mass of the Holy Ghost (the "Red Mass") will be said on the occasion of the reopening of the Royal Courts of Justice on Monday, the 13th of October, 1924, at 11.30 a.m. His Eminence the Cardinal Archbishop will assist. A robing-room will be at counsel's disposal at the Cathedral.

Board of Trade.

Mr. E. R. Eddison, C.M.G., has been appointed to be Comptroller of the Companies Department, in succession to Mr. H. M. Winearls, O.B.E., who is retiring from that post after thirty-one years' service in the Board of Trade.

Ministry of Health.

ROYAL COMMISSION ON NATIONAL HEALTH INSURANCE.

The Royal Commission on National Health Insurance announce that their meetings will be resumed on the 16th inst., and that any persons or bodies desiring to submit evidence should communicate, without delay, with the Secretary of the Commission, Mr. E. Hackforth, Ministry of Health, Whitehall, London, S.W.1.

Societies.

The Law Society.

PROVINCIAL MEETING AT MANCHESTER.

(*Continued from p.* 984.)

The Problem of Double Taxation.

The following is the paper which was read at the Manchester meeting on behalf of Dr. E. Leslie Burgin:—

Before the war when taxation loomed much less largely in business affairs, few members of the solicitor branch of the legal profession had occasion to be specially conversant with taxation law and its manifold intricacies. The years that have followed the Armistice and the very high level of taxation which has prevailed for some years before the war concluded and which from all circumstances appears necessary for some years to come have, however, completely altered the whole situation. Nowadays there is no firm in our profession and no individual practising on his own account who dare remain unfamiliar with taxation problems. Just in the measure in which taxation knowledge and taxation law are excluded by our profession so will more and more work pass to the sister profession of accountancy. I make no excuse therefore for bringing to your notice in this Provincial Meeting a source of trouble which I believe from experience to be very widespread and which I think may actually be responsible in part for some of the shrinkage of trade in this and other countries. It is not our province in a gathering of this kind to discuss causes of industrial depression, but we may, in passing, readily admit that the pressure of high taxation is one of the most common of the causes bringing about a hesitation to increase business activities and an actual restriction of commercial enterprise and foreign adventure.

The particular aspect of the problem which I desire to bring to your notice to-day is the problem of the income of a person, firm or company having business in more than one country and which income is successively diminished by the deduction of tax in the various countries through whose officials it necessarily passes. The problem is not limited to income tax, but occurs with equal force in questions relating to succession. Death duties are payable upon the same property in many countries through the accident of the spread of the investment and assets of the deceased over the area of more than one political unit. When your hand-luggage is examined in the customs it is usual for it to be franked by a chalk mark and that chalk mark is evidence to the world that the baggage and its contents have been passed by the Customs Authorities and are therefore free from further inspection or handling. The question is whether some such marking of income, on the one hand, or of property belonging to a deceased person, on the other, could be made when one's income tax has been paid in the principal country or death duties have been paid in the country to which the deceased owed the greatest allegiance. Let us examine the matter and see how, in practice, the existing rules operate, and whether the disadvantages which flow from them can in any way be avoided by some such suggestion as that mentioned above.

At the present time an Englishman carrying on business in London and upon the Continent of Europe is, by the fact that his principal place of business is in England, liable to taxation in this country and is obliged in his return of income tax to include his income from all sources, including that derived from investments or from trading operations in the various countries of Europe in which he has business interests. It cannot be disputed that each of those countries being separate sovereign

units will also exact from him in respect of the same income taxation in accordance with the laws prevailing in that country. The income made in the foreign country in question, after being reduced by the foreign taxation, comes to this country as income which has borne tax abroad, and is then taxed here; in other words, the chalk marking of the customs no longer applies as an analogy. One hundred per cent. of the income is submitted to taxation abroad, whereas in England taxation is levied upon 100 per cent. minus "x." It is not limited in any sense to our own country. A French subject carrying on business in France with business activities in London will illustrate the reverse side of the picture. His income derived from his business or investments in London will be taxed here in accordance with English income tax rules, and his income, 100 per cent. minus "x," will then, when received in France, be liable to taxation in that country. Stated in this way, as a simple matter, very little cause of complaint appears. It is obvious that each country must have an unfettered hand in raising its own national income in order to provide the sum required for its national expenditure, and it would be quite hopeless to dictate to any country how that national income should be raised. If, however, as a result of the double taxation of the income of the Englishman trading in England and in France and the double taxation of the Frenchman trading in France and in England, there is in point of fact less trading done in both, it may then become advantageous for each to consider whether it would not be financially desirable and commercially practicable to bring about, by means of an international convention or otherwise, some scheme whereby each country assesses its own nationals to taxation upon that national's income wherever earned, and the fact of assessment and payment of the taxes so assessed operates as the chalk mark in the case of the customs and exempts the income of that particular national in the other countries concerned from taxation at their hands.

The problem as stated so far has been with regard to an individual taxpayer carrying on business on his own account. The position is similar but more involved where a taxpayer is a member of a partnership firm, still more involved where a taxpayer has converted his business into a limited liability company. Considerations of time and space do not permit of a review on this occasion of the circumstances under which a partnership trading in one country renders itself and the individual members of it responsible for double taxation, that is, for taxation upon income made by the partnership both in the country in which it is made and in the country in which the partnership has its principal place of business. One of the reasons for the formation of so many limited liability companies both in this country and abroad is the fact that when people start any business in the form of commercial joint adventure and take advice as to the financial consequences that will flow from their so trading, they are not infrequently advised that the most dangerous form in which their business can be conducted from the point of view both of taxation and liability to third parties in unforeseen circumstances is that of an ordinary unlimited partnership. An ordinary partnership, which is what the lay client really desires in that what he wants is a combination of capital, a combination of risk and a combination of effort and skill between himself and some other friend or business man of his acquaintance, is therefore excluded, and the lawyer advises that the business must be carried on under conditions which will enable the Inland Revenue Authorities to be satisfied as to the particular sum of capital employed in that business in any particular country. So long as the firm carries on business as a partnership the taxation may well be based on a proportion; a partnership, for instance, carrying on a general export business and dealing with a world trade might be exposed to assessment in any particular country upon the proportion which the turnover in that country bears to the total turnover and would be credited with having capital in the same proportions. Obviously such methods of taxation are purely approximate, leave the door open to wide divergencies between the approximation selected by the Inland Revenue Officers and the actual state of affairs existing in the business. To avoid these approximations a limited liability company is formed not within the tariff wall, as would be the case where there is a difficult import duty to overcome, but within the fiscal wall erected by each individual foreign country, and the logical development is that a business doing a world wide trade will in time do it by a series of watertight compartments, each compartment being a separate limited liability company incorporated under the laws of the country in which that particular branch of the business is carried on. Each limited liability company incorporated in accordance with its local law will have its own capital, its own set of books, its own liability for its local taxation, and the relations between the parent company and individual branches and between one individual branch and another individual branch will be regulated by trading

agreements. Why is it that certain large concerns have literally hundreds of subsidiary companies? Why is it that there is a tendency to multiply these individual companies? Amongst others, it is for the reason that is discussed in this paper, namely, that by so doing the liability to taxation can be identified and kept within the limits of the particular capital at risk in those countries. And what is the result? The result is that each individual company incorporated in this way is allowed its own individual deduction for expenditure before its profits are assessable to taxation. There is tremendous duplication, there is great waste, and the whole of this is brought about by the fear of taxation of the income made in those foreign countries when brought back to the United Kingdom, notwithstanding the fact that the income will have already borne taxation in the country where it has been made.

This is a matter of statistics and a matter of economic research as to whether the Inland Revenue gains or loses in the process. It is quite certain that business is tending to be driven abroad by such a policy. The formation of each individual foreign limited liability company in the foreign country naturally means considerable work being given to that foreign country, printing, rental of office premises, professional services, recruiting of personnel, carrying on of business, book-keeping, in some cases no doubt manufacture itself of the goods of the new juristic person, *i.e.*, the new company that is formed will be carried out in that country, and instead of a large export business carried on from London an export business will be conducted by means of appointed travellers in the different countries and will be much more a relationship of principal and agent than of direct interest in the foreign country. The tendency of such a policy is to reduce trade and employment in this country and to divert trade and all its attendant benefits to the foreign countries where the individual foreign companies are set up.

Whilst the above is true where the company in question is an English Company, there are other consequences of this double taxation principle which have further effects upon trade. I refer to the fact that foreign nationals who own shares in an English registered company or who contribute to the capital of an English registered company and derive dividends in return are assessable to English taxation in respect of those dividends or returns, are also assessable to their local taxation and in many Continental countries are assessable to additional local taxation upon the ground that their investment is a foreign investment; in other words, income tax is deducted at the source in England where the dividend is declared, and, for example, tax is payable, we will say, by a French national in France upon the income as income because it is income, and then an additional tax is paid on the same income already twice depleted by previous deductions on the ground that it is an income received from a foreign source. In other words, expressed mathematically, the French shareholder in an English Company receives by way of dividend the 100 per cent. of dividend less "x" English taxation, and then on the 100 per cent. less "x" pays French taxation "y," and then upon 100 per cent. less "x" less "y" pays a further taxation because his dividend is derived from a foreign source. Can it be wondered at under these circumstances that it is difficult to secure capital for an English limited liability company from other than British nationals or persons resident in the United Kingdom?

The same problem presents itself in at least as acute a form in connection with the estate left by a deceased person, which estate is not merely liable for duty in every country in which part of it happens locally to be situate at the date of death, but is also frequently by reason of the application of the law of the domicile as the governing factor in English Private International Law upon questions of moveables rendered subject to a further duty. For instance, an Englishman who by reason of having been engaged in commerce has assets in more than one European country besides those which he possesses in England as his principal place of business, dies leaving his assets widely distributed in this manner. We will assume for the sake of argument that his domicile remains English. It is clear that he will pay estate duty in England upon the property locally situated within the territorial limits of the English Courts. It is equally clear that estate duties by whatever name they may be called locally will be payable in each of the foreign countries on the Continent of Europe in which he possesses assets, but by the application of the principle of the domicile by which the whole of the moveable property is reputed to be situate within the territory of his permanent home his estate will be again assessed in England to death duties upon his moveable property situate abroad, which property has, on the ground of its local situation, already borne death duties in the country of its situation. Similarly, in those countries of the Continent of Europe where, instead of domicile being the governing factor, the rule is that all matters of personal status and those relating to moveables are dealt with in accordance with the nationality, the exact converse would apply. For instance, a French subject having his principal place of business in Paris and by reason of trading having assets in this country and in other countries, would pay French death duties upon his assets locally situate in France, would pay English death duties upon the assets locally situate in England, and then by reason of the principle of nationality being held to be the governing factor would pay in France estate duty upon the property situated outside France.

It may be that in individual cases such a rule does not work any particular hardship. Taken as a whole, however, there can be no question that thoughtful people on both sides of the Channel and thoughtful people generally hesitate before launching out in commercial transactions that extend beyond the borders of their own country for fear of the consequences that such extensions will have from the point of view of taxation. Frequently in one's own practice a preliminary question before a City house will entertain the idea of some particularly attractive Continental business is an elaborate investigation into the consequences from a financial point of view of so doing, and how frequently does the investigation so made and the answer given result in the business not being done because of the exposure to taxation of a two-fold character that this would involve?

Are the countries of Western Europe which are thus elevating a barrier against the extension of trade not in fact adopting a very short-sighted policy by insisting upon a rule of taxation which has such consequences? Is it beyond the powers of an international body to find a solution of these problems, which, whilst preserving all proper independence of taxation in each country, at the same time makes provision for those cases at one time exceptional but now more and more a matter of everyday practice in which the business interests overlap the area of more than one country?

A very interesting publication has just been issued by the Stationery Office in the form of Supplement No. 1 to the Digest of the Laws imposing Income Taxes and Cognate Taxes in the British Dominions, Colonies, Protectorates, etc., and I can cordially commend that publication to our profession. In it will be found in each Colony the particulars of the income tax and similar taxes in force there. A perusal of this Supplement shows that one distinguishing feature of the modern income tax ordinances in vogue in the different Colonies is that an attempt is made to deal with double taxation. In a large number of the Colonies whose laws are set out in the Supplement referred to there is a special chapter dealing with double taxation. Merely as an example I append the chapter in the Laws of Manitoba, Canada, dealing with the point:—

> "Deduction from the tax is allowed of the amount paid to Great Britain or any of its self-governing colonies or dependencies for income tax in respect of income derived from sources therein, and the amount similarly paid to any foreign country if such foreign country treats income from Canada reciprocally, provided that such amount does not exceed the Manitoba tax which would otherwise have been payable on the income in question."

A similar provision exists in most of the other Colonies, and again by way of example I append the clause of Trinidad:—

> "For the purposes of Trinidad income tax, income is assessable without any deduction for United Kingdom income tax (including super-tax) or Empire income tax (*i.e.*, any income tax charged in any other British dominion, colony or protectorate which provides by law for relief in a similar manner in respect of tax charged on income there and in Trinidad). Any person who has paid or is liable to pay Trinidad income tax and has paid or is liable to pay United Kingdom income tax for the same year in respect of the same part of his income is entitled to relief from Trinidad income tax at a rate equal to the excess of the appropriate rate of Trinidad tax over half the appropriate rate of United Kingdom tax, or, if the Trinidad rate exceeds the United Kingdom rate, at half the United Kingdom rate.
>
> "A person liable to Trinidad income tax and to Empire income tax for the same year in respect of the same part of his income is entitled to relief from Trinidad tax:—
>
> "(i) if resident in Trinidad, at the Empire rate or half the Trinidad rate, whichever is the less; or
>
> "(ii) if not resident in Trinidad, at half the Empire rate, or the excess of the Trinidad rate over half the Empire rate, whichever is the less.
>
> "A certificate issued on behalf of the Commissioners of Inland Revenue in the United Kingdom is *primâ facie* evidence of the appropriate rate of United Kingdom tax in any particular case.
>
> "The appropriate rate of Trinidad tax is determined by dividing the tax payable for the year (before deduction of the double income tax relief) by the amount of the income in respect of which the Trinidad tax has been charged, except that where Trinidad tax is charged on an amount other than the ascertained amount of the actual profits the rate of tax is determined by the (Trinidad) Commissioner. The Empire rate of tax is computed in a similar manner.
>
> "Where a person is for any year of assessment resident both in Trinidad, and in a place where Empire income tax

is charged he is deemed to be resident where during that year he resides for the longer period."

As a distinct attempt has been made within the Empire to deal with this particular problem it would seem that the time is opportune for dealing with the problem as a whole by means of International regulation. Probably the best form by which International regulation can be expressed is an International Convention between signatory States. I suggest that the matter is one to which the Council may be asked to devote attention, and if that suggestion is adopted I trust that the ideas formulated in this paper may be of assistance in that connection.

FORENSIC ETIQUETTE.

The following are extracts from the paper read by EDWARD A. BELL (London) at the Manchester Meeting :—

* * * * * * *

THE "GOODLY FELLOWSHIP" OF CLIENTS.

In all cases, a solicitor should recollect that it is Etiquette to restrain the intemperance of consultees, whatever their condition. Some clients expect solicitors to "shake turnips from trees"! The most that can be done in such cases is to deliver the negative chestnut!

To attempt to classify clients is not easier than to measure the waves of the sea.

"TIMON."

Sometimes one meets with the "Timon" type of client, who hurricanes towards his solicitor with savagely-minded intention. Sowing his wild oaths, he tells one : "All is oblique ; there's nothing level in our cursed natures but direct villainy"! His vehement indignation demands instant reprisals. To quote again the author of "Timon," the burden of his song is :

"Down with the nose,
Down with it flat ; take the bridge quite away!"

With such a client one should never be in a hurry ; it is too expensive—and it is a breach of Etiquette to contradict or "sound one's quillets shrill"! Such interviews should be regulated by the old Roman lawyer's clepsydra—a water-clock shaped like an hour-glass ; and it is a deterrent if the hour-glass be graduated with a visible scale of fees. To transfuse the metaphor, recurrent drops of rose-water restraint should gradually tonic the client into normality. The solicitor should give his opinion, not judgment (as a misdemeanant besought the judge when sentence was about to be passed); and if the solicitor be kept on the grilling hob of continued tension, he may, by a kind of intellectual retrogradation, know less as he hears more.

Clients should be told that "Truth is stranger than fiction, but that to most of us it is a total stranger" ; and the necessary proof should be deferred until the next interview. *Quod Deus avertat!*

REPUTABILITY.

There is another class of client. The good man and upright citizen. His is a comparatively easy case. The clepsydra is not for him. He generally desires to do good to himself and earn money. Leases, settlements, partnerships, wills! The worldly solicitor may with some propriety relegate this client to his Junior Partner to dole out candid Equity or honeyed Common Law from Key and Elphinstone, Chitty, or whom not?

Was it not told by Martial to his confrère Aulus, of a certain good man Fabullinus, that good men "were always greenhorns and generally taken in"?

Tam saepe nostrum decipi Fabullinium
miraris Aule? Semper homo bonus tiro est.

Sometimes it happens that good men are handed over to the Junior because there is possibly no contaminatory influence in the client ; but the Etiquette is clear.

Principals should always look through their Junior's draft. Had a certain conscientious solicitor, now deceased, followed this rule, he would not have been confronted with the problem which arose out of the drafting of certain articles of partnership. The draft seemed to be in order, carefully copied from the text book ; but one of the later clauses was a stumbling block. It was crudely expressed—"In the event of a fire, the profits shall be divided in equal shares"! This engendered so much discussion that the partnership remained at will.

FEMININITY.

The trivial tedium of needle, spoon, and broom has perhaps radicated the impulsive instincts of the sex, and the "crude apple that diverted Eve" sometimes assumes the shape of discordant litigation. The Sex Disqualification (Removal) Act has considerably diluted the misogynist opinion vouchsafed by Juvenal that there never was an action at law in which the dispute was not commenced by a woman.

Nulla fere causa est, in qua non femina litem
moverit.

Juvenal nevertheless may be taken to have acknowledged that a solicitor's vocation was within woman's sphere of usefulness. Did he not partially immortalize Manilia, a lady who actually drew and settled pleadings?

. . . accusat Manilia . . .
componunt ipsæ per se formantque libellos.

Manilia did more, she drew and handed a brief to the advocate Celsus!

Lawyers should regard with glad hope the innoculative effect of the advent of our professional sisters, which must sweep away the dust and cobwebs which through tardily spasmodic use have long tarnished our manners and courtesies. In times quickly to arrive it will surely be said amongst the members of our profession, "Etiquette, thy name is woman!"

Costs and their Incidence.

We are told by the Canons of Ethics that lawyers should avoid charges which over-estimate their advice and services; and in determining the amount it is proper to consider the time and labour required, the difficulty of the question involved, and the skill requisite properly to conduct the case.

There is another conscience-saving clause in fixing the amount of a fee—whether the acceptance of employment in a particular case will preclude employment in other cases.

Above all, in considering the fixing of fees, it should never be forgotten that the profession is a branch of the administration of justice, and not a mere "money-getting" trade.

Our system of costs (to quote an honoured, learned and longitudinal author) "is a British institution." Is there not a certain amount of ethical doubt whether the present system of costs of litigation being partly paid by the *losing* side cannot be reconstituted, or even abolished?

According to the Common Law in England, neither the plaintiff nor the defendant was entitled to recover costs (the one from the other) as a matter of right: the only liability which attached to the unsuccessful party being an "amercement" imposed upon him for his false complaint or defence. This amercement was in the discretion of the Court and jury, and was fixed at the time; there being no taxation, with its contentiously itemized aggravated fair-copied accretions with objections and reviews—the cumbrous process of the present day.

The statute of Marlbridge (52 Henry III) and the statute of Gloucester (5 Edward I) seem to have initiated the cumulative system which has eventuated in modern bills of cost—vehicles of legal prose doggerel.

It is tentatively submitted that costs of civil proceedings should be borne by the respective parties. Nowadays to embark on the ocean of litigation means a risk, not only of losing the matter litigated, but of being dolefully penalised in costs.

The costs of both sides have to be considered; and the code of solicitor-and-client courtesy would be considerably enhanced if the only costs a client had to bear would be those of his own counsel and attorney, which could be fixed and settled before and not after the event. May it not be doubted whether the system of party and party costs payable by the losing side should any longer exist?

There exists an argument that if this system were adopted, the costs of the other side would cease to be preventative of speculative litigation! Does experience agree?

Order 25 of the Rules of the Supreme Court, as well as the inherent jurisdiction of the Court, can at once stay every frivolous or vexatious and really speculative action. If this be not so, then the Rules can be widened.

* * * * * * *

"No Cure, No Pay."

This ancient financial relationship between solicitor and client transgresses Etiquette.

The question of the incidence of payment of lawyers' fees is a perplexity which Etiquette should soothingly soften. It is assumed that the earliest recorded contingent fee case is the dispute which arose out of a contract entered into by—was it the philosopher Pythagoras?—with his pupil. The philosopher undertook to train his pupil for the Athenian Bar; and it was agreed that the fee for tuition should be paid as and when the pupil won his first case in court. The pupil, having eaten his terms—which we are told is the preliminary to a legal digest—became of the opinion that the changes and chances of an advocate's life would not accelerate his meditative career. The philosopher bethought himself of his fee, and applied his Doric logic to the position. He contemplated an action a law; ergo, should the pupil succeed against him, the pupil had won his first lawsuit; if the pupil lost, he recovered his fee. With appropriate philosopher's sense of Etiquette, he discussed the question with his pupil. The pupil thereupon resorted to Attic logic; the forensic alternatives were again discussed. The pupil submitted that there was in reality only one issue, which must be decided in his favour. If the pupil succeeded, was it not correct that he should obey the order of the court and not pay? If the pupil lost there was no contractual liability; and so *stet processus*.

Unfortunately, the esoteric philosopher did not happen to be a business man, otherwise, like his fellow Greeks of another generation, he would have appreciated that contractual contingency was an insurable risk, and he might have had recourse to Lloyds rather than to law.

It is conceded that the contingent fee class of bargain between solicitor and client can be reasonably and justifiably entered into after due reflection, provided every compact of this kind be previously recognised and authorised by some competent authority, possibly the Local Law Society. As the law stands, cost contracts of the contingency order are not binding on the losing party—should the bargain transpire before the Court, a successful party's "no cure, no pay" costs of suit being disallowed, the losing party is not liable to indemnify a non-existent debt.

The American Canons of Ethics on contingent fees seem a workable proposition: "Contingent fees, where sanctioned by law, should be under the supervision of the Court in order that clients may be protected." There seems to be an hiatus observable here. Should not the public be also safeguarded? Perhaps Mistress Columbia has nodded. It is noteworthy that these Canons were cast before the war!

* * * * * * *

The Tale of "Dog" Jennings.

Henry Constantine Jennings, a virtuoso and the owner of a sculptured representation of the celebrated tailless dog which was attributed to Alcibiades (hence his nickname "Dog Jennings" by Boswell and his friends), wrote the pamphlet: "A Free Inquiry into the Enormous Increase of Attorneys, with some serious reflections upon the Abuse of our excellent Laws."

Jennings lived an eccentrically hyper-cultured existence. He wore the same boots for thirty-five years, had a man-servant with one eye, lived on black-currant jelly, erected an oven for his own cremation, when required, and was sued by his wife for maintenance! But that was not all! He borrowed suitors' money from a virtuoso-loving member of the famous sextet known as "The Six Clerks in Chancery," and, as was his custom, neglected to pay on the due date. Unfortunately for him, this was also the due date of the Six Clerks' ceremonial donation to the Chancellor of the yearly present of £1,000. (For the benefit of the laity, be it known that Parliament in the "forties," in consideration of concomitant variations, put aside this annual "offering" without ostensible opposition by any of the interested parties.)

A writ of extent was issued against Jennings, and he was lodged in Chelmsford Debtors' Gaol.

This tribulation acidulated his conception of the law and its servitors, and he wrote the "Free Inquiry" pamphlet, addressed to "plain sailing men," in which he disembogued his mind upon the wretched quibbling prostituted habits and obsolete jargon of attorneys and special pleaders, and called upon his fellow incarcerated countrymen to legislate with the object of requiring lawyers before action to testify by oath their unequivocal belief, not only of the legal, but the equitable, title of their clients. Jennings postulated in support of one of his arguments that the *Law Reports* were merely recorded casuistry. Howbeit his private crematorium exercised its task before the projected legislation for attorneys could materialize, and the code and vogue of the Law Society have exerted sufficient authority to accomplish many of "Dog" Jennings' predicational suggestions on Forensic Etiquette.

The inductive opinion is ventured that if Jennings were to return to life he would direct his remaining uncremated endeavours against solicitors' lien.

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The Press.

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The Canons of Ethics regulating American attorneys contain a succinct Rule of Etiquette which should be observed by lawyers towards the Press—"If the extreme circumstances of a particular case justify a statement to the public, it is unprofessional to make it anonymously. An *ex parte* reference to the facts should not go beyond quotation from the records and papers in the file of the Courts."

The latter part of this rule cannot at present be exercisable in the English Courts; it is still regarded as "contempt" to quote Statements of Claim and Defences before trial. Possibly as the contempt procedure of the Courts subsides, and newspapers regularise their pre-comments on untried issues at law, it may be that jurymen *in posse* will not be regarded as hyper-impressionable infants, and pleadings will be credited with no supposititious influences on partiality. Then it may be a reasonable anticipation that the contempt rule—preclusion after the event—penalising the publication of interlocutory records, may be relegated into the limbo of the historic ban upon the publication of Parliamentary debates.

Solicitors must recognise that the Newspaper Press, responsibly conducted, is a great, good and useful instrument in the administration of the law. Newspapers, as we know, are amenable to

Court discipline; and every editor is sufficiently appreciative of the penalty of transgression of the traditional preserves of the Court. If a newspaper man or journalist seek information from a solicitor in connection with litigation which has been transacted in the public Courts, the journalist should not be ignored and regarded as an interloping egalitarian; he should rather be recognised as part of the machinery of justice.

During the course of a trial at law, the journalist should be assisted if he ask for references to the documents read in Court, the proper rendering of names, and the exact computation of figures which somehow or other are generally misread or misquoted in the heat and excitement of trials.

Matters of fair comment and public interest, if the details published be accurately interesting, render truth even more predominant.

In long past classic ages, the power and usefulness of newspapers was foreseen. Did not Juvenal tell the Roman people that if they lived long enough, they would see things done openly and desire to read the reports in the journals of the day?

. . . *liceat modo vivere, fient,*
fient ista palam, cupient et in acta referri.

Newspapers nowadays not only record the spoken word, but reproduce the lineaments of those of our clients whose activities seem to require public investigation.

Certain clients generally have no objection to their portraits being published in the Press, especially if associated with censorial sensationalism, whether actual or deferred. In fact, posterity may, instead of a newspaper, require a sort of chatter-box, which will reiterate the actual modulations of the voice as well as the pictured physical resemblance.

In those far-away days, it may be presupposed that reading rooms will be replaced by stentoria, well isolated. Then if a newspaper should politely request the loan of a client's portrait or his voice, new rules of etiquette will no doubt come into existence. Posterity and its cubic systems of Etiquette must, however, render first aid to itself.

ADVERTISEMENT.

It is impeccable legal Etiquette that a solicitor should not disburse money for the purposes of advertisement, nor otherwise voluntarily advertise.

Newspapers, however, sometimes are feelingly kind enough to publish names, and, even be it said, portraits, of members of both branches of the profession with the view of propitiatory alleviation of public curiosity. When such disconcerting publicity is thrust upon us, it may be a consolation for members of the profession to reflect that distinction is not always allowed to "blush unseen" on nodules of nonentity.

STATUS.

Professor Dicey wrote in the "Fortnightly Review," more than fifty years ago: "Attorneys are allowed to grow rich, but they are allowed no other prize of legal success except wealth."

This opinion would indulge the belief that in those days an attorney would indeed be hard up who could not get credit even for good intentions!

The Statute 4th Henry IV, Ch. 18, ordained that attorneys were "to be examined by the Judges, and none to be admitted but such as were virtuous, learned, and sworn to do their duty." The oath required from the attorney (to use the old Saxon word) was as follows: "I do swear that I will truly and honestly demean myself in the practice of attorney according to the best of my knowledge and ability." The oath was formerly taken before one of the Judges, and subsequently before the Master of the Rolls.

The examination of attorneys before the Judges fell into disuetude some time before The Law Society was established, if the statement of one of the Society's original prospectors can be appreciated. This examination of articled clerks before the Judges was discontinued "because of the immense disparity of station between the judges and the articled clerks, the latter would generally labour under so much embarrassment during the examination as to be incapacitated from acquitting themselves equal to their actual abilities." An articled clerk in those days seems to have been more demure than the law apprentice who served his articles prior to the Act of 1888. He vainly imagined he would appear before the Master of the Rolls in his private room and receive a *Magister Rotulorum* admonition; indeed, the practice required that the young man be taken outside the door of the Rolls Court, and, having previously paid his fee, he repeated in a whisper the words of the oath above related. Possibly, subsequent generations considered that the word "demean" was used in a Shakespearean sense:—

"Now, out of doubt, Antipholus is mad,
Else he would never so demean himself."

Whatever may be the reason, since 1888 the fee only and not the oath is extracted from the novitiate. Surely a solemn declaration should be required from every solicitor before he fares forth into his professional career! The effect of such a declaration upon the young proselyte augurs future good. If an humble opinion be ventured, the Council of this Society might originate an ordinance that every solicitor when he signs the Roll should be called before the President of The Law Society of the neighbourhood in which he may happen to be, and that he be required to make and subscribe a declaration in the Presidential presence, the nature and scope of which can be conveniently framed on the lines prescribed by the declaration which is demanded from every United States attorney, to be found in the Canons of Ethics. Afterwards, the President might give a charge to the newly enrolled members, in language appropriate for either sex, enheartening them upon their professional careers and enjoining its duties and responsibilities.

One of the most cherished traditions of solicitors is that lengthening series of names of distinguished Judges who commenced their careers as solicitors. The late Mr. Justice Bailhache, whose death the entire profession deplores, was a solicitor in his early life. His knowledge of commerce and his great and comprehensive powers of unravelling complicated issues has helped judicial legislation in some branches of Commercial Law. May it not be said of him what was told by the Scottish professors to Samuel Johnson: *Post varios casus, per tot discrimina rerum.*

Attorneyship is an ancient and honourable institution, with traditions reaching beyond the memory of man; its status has been evolved and steadily enhanced, and it is steadfastly being and will be still more improved when the School of Law, established by this Society, will not only be the name of an invested fund, but an established edifice with lecture halls, a pagoda, and a dome.

Gray's Inn.

A Memorial Service for the late Sir Harold Smith, K.C., a Master of the Bench of Gray's Inn, will be held in the Chapel of that Society on Thursday, the 16th inst., at 4.30 p.m.

Obituary.

Sir Robert Fox.

We regret to record the death of Sir Robert Fox, Town Clerk of Leeds, which occurred suddenly on Thursday, the 2nd inst.

Sir Robert Eyes Fox, says *The Yorkshire Post*, was in the front rank of English Town Clerks. Even before becoming the chief official of the Leeds Corporation, he had made a name in municipal circles, but Leeds afforded him further opportunities of experience and distinction, and it was understood that it was on the direct recommendation of the Local Government Board that he was knighted in the summer of 1913.

Born in 1861, the son of the late Rev. George Fox, a Unitarian minister, of Cheadle, Cheshire, Sir Robert spent the first part of his legal career in Lancashire. Serving his articles with Messrs. Avison and Co., Solicitors, of Liverpool, where he obtained an insight into conveyancing, common law and chancery practice, he was admitted a solicitor in 1883. In the next five years he obtained further experience with solicitors having offices in Liverpool and Warrington, and after a year in Birkenhead as Assistant Town Clerk and prosecuting solicitor, he was appointed Town Clerk of Burnley in 1889; three years later becoming Town Clerk and Clerk of the Peace at Blackburn, and in 1903 Town Clerk of Leeds. In these positions he did important municipal work. He was one of a small committee of representatives of the County Councils Association and the Municipal Corporations Association which prepared a scheme for the establishment of a local authority for secondary education; a member of a committee to give evidence before a Parliamentary Committee appointed to inquire into general questions affecting municipal trading; and one of four town clerks selected to give evidence before the Royal Commission on Local Taxation. He was also Chairman of the Law Committee of the Association of Municipal Corporations, an office which he held up to the time of his death.

One of Sir Robert's most notable activities was in connection with the Leeds city extension in 1912. Some years previously eminent counsel, briefed at heavy fees, had been unable to induce the Local Government Board to sanction the enlargement of the city boundaries. In 1912, a bigger scheme was brought forward. On this occasion the Corporation left the conduct of their case in the hands of the town clerk, to whose quiet but effective style in placing evidence before the Commissioner and in emphasising the points in favour of the scheme—together with the fact it must be acknowledged, that the time was riper for its acceptance than at the previous inquiry—was due the great measure of success that was then achieved. From the inspector and from all concerned—on both sides of the controversy—came abundant tributes to the skill with which Sir Robert had put forward the Corporation case. A still larger extension scheme was carried under his guidance in 1921.

Apart from Corporation matters, Sir Robert was frequently called upon to give evidence before Parliamentary Committees and Royal Commissions on questions of general interest. Last November he was in the witness chair two days before the Royal Commission on Local Government, giving evidence and answering questions on law and procedure relation to the extension and creation of county boroughs and the position of county and other councils as affected thereby.

There was something in Sir Robert's manner that was very convincing—nothing bombastic or rhetorical, but an easy, unperturbed way of making the most of well-marshalled facts and figures, and a tone that conciliated even the stoutest opponents. These qualities were shown to equal advantage at public inquiries, in the council chamber and in the committee room. There was no hesitancy about his pronouncements upon points of law and order, and members had every confidence in his opinions and judgments. In the administrative departments of the corporation he was equally popular. On the establishment of the Leeds Municipal Officers' Guild in 1907 he was elected its first president, and in a brief biographical notice in the organ of the Guild it was said of him: "His kind and genial disposition has won for him the universal esteem and regard of the municipal employees generally, while he has endeared himself to his own staff by his general kindness and considerate treatment of his subordinates." The charm of manner that tinged his official demeanour he carried into private life. He had many friends and a few hobbies—golfing, shooting and motoring among them. The Scottish Highlands were a favourite resort of his.

Sir Robert is survived by Lady Fox (a daughter of the late Mr. Edward Pearson, of Liverpool), a son, Mr. George Philip Fox, and a daughter, Mrs. John M. Whitting.

Mr. James Anstie, K.C.

The death, says *The Times*, which occurred last week, of Mr. James Anstie, K.C., who was, with the exception of Sir Edward Clarke, who took silk in 1880, and Sir H. A. Giffard, who obtained it in 1882, the senior King's Counsel, breaks a link with a generation of lawyers now passing out of the recollection of all but the oldest practitioners at the Bar.

James Anstie, who was the son of James Overbury Anstie, of Devizes, a member of an ancient and famous family of tobacco and snuff manufacturers of that town, was born in 1836. He graduated at London University in 1856 and was called to the Bar by Lincoln's Inn in 1859, obtaining a certificate of honour and a studentship. He read in the chambers of Sir Henry Fox Bristowe, afterwards Vice-Chancellor of the County Palatine of Lancaster, and he first began to practise in the old Court of Chancery. Subsequently he joined the Oxford Circuit, and thenceforth devoted himself principally to the Common Law side of the Courts. On circuit he was associated with a succession of brilliant leaders, Huddleston, Henry Matthews (afterwards Lord Llandaff), and Henry James, and he had interesting recollections of Dr. Kenealy, who was also a member of the Oxford Circuit. He took silk in 1882, on the same day that R. T. Reid (afterwards Lord Loreburn) and Frank Lockwood were called within the Bar, and he was shortly afterwards made a Bencher of his Inn. In 1884 he was appointed a Charity Commissioner and held the position until 1892, when he retired. He had some thoughts of returning to practice, but, bearing in mind some conspicuous examples of failure among his friends to recover business after prolonged absence from the Courts, he abandoned the idea.

Apart from the law and official life, Anstie was a man of many interests. He was an early member of that powerful body of Nonconformists who, under the leadership of Bright and Spurgeon, threw in their weight against Home Rule for Ireland, and he was the author of several pamphlets in support of the Union written from the point of view of Protestant Ulster. In the affairs of the University of London, too, he took a deep interest. He gave evidence before the Selborne Commission in 1888; he was a member of the Cowper Commission in 1892; and he was for many years on the Senate of the University and was a life member of its Convocation.

Anstie was a good scholar, and a man of cultivated tastes. After his retirement from public life he found his chief pleasure in classical and Italian literature, and he printed for private circulation verse translations of Horace, Dante, and Petrarch, which on their merits deserved a wider publicity. In the same manner he issued for the edification of his friends a series of "Colloquies of Common People," being dialogues in the Platonic manner ranging over all kinds of problems of philosophy—metaphysics and ethics. To the last he was an interesting companion and a striking example of a strong Puritan mind, illuminated by a culture of a high order. His life had been long and varied, and a retentive memory enabled him to recall vividly persons and events that have now passed into history. Mr. Anstie married in 1867 Sarah, daughter of Lindsey Winterbotham, of Stroud, Gloucestershire, a sister of Sir William Winterbotham, who was for nearly twenty-five years the Official Solicitor to the Supreme Court. She died many years ago, and he leaves a daughter surviving him.

Sir George Young writes from Formosa Fishery, Cookham, Berks, to *The Times*, saying: It is due to the memory of the late James Anstie that an addition should be recorded of the great work of his life, the foundation of the London Polytechnics. He was appointed specially as one of the two Commissioners to carry out the task at the Charity Commission of the distribution of the funds of the City Parochial Charities. This was effected entirely by him, the other Commissioner, the late Lord Sandford, not taking an active part in the administration of the Act, though aiding materially in the decision taken by the Commissioners to devote the bulk of the three millions concerned to the filling of the gap which existed in the provision of technical education for the youth of London. Recognition of his services was noted only in a short letter in your columns, the authorship of which was not disclosed. The success of the work was due to Anstie, aided by the sagacity of the Assistant Commissioner, Sir Henry Hardinge Cunynghame.

Mr. A. H. Trevor.

Mr. Arthur Hill Trevor, Commissioner of the Board of Control, died suddenly last Saturday, at Newton House, Elvanfoot, Lanarkshire, where he was spending his holiday.

Born in 1858, the only son of Charles Binney Trevor, an Indian Civil Servant, Mr. Trevor was educated at Winchester and Corpus Christi College, Oxford, and was called to the Bar by the Inner Temple in 1884. He went the South-Eastern Circuit and the Sussex Sessions until, in November, 1905, he was appointed Secretary to the Commissioners in Lunacy, as the Board of Control was then called, in succession to Mr. L. L. Shadwell, who had been promoted Commissioner. Two years later he became a Legal Commissioner in the place made vacant by the death of Mr. G. H. Urmson, and ever since had continued an active member of the Board.

A very good batsman in his younger days, Mr. Trevor was a member of the Winchester Eleven of 1877 and of the Oxford Elevens of 1880 and 1881. From 1880 to 1884 he also played for Sussex, and scored a century on his first appearance for the county—the match against Kent at Brighton, in 1880. He was unmarried.

Sir Patrick Rose-Innes, K.C.

His Honour Sir Patrick Rose-Innes, K.C., late a County Court Judge, died at Slough on the 2nd inst., at the age of seventy-one. The second surviving son of George Rose-Innes, J.P., D.L., of Blachrie, Aberdeenshire, he was born on 26th August, 1853, and went to Aberdeen University. In 1878 he was called to the Bar by Lincoln's Inn (Bencher, 1915), and practised as an equity draftsman and conveyancer, being also a member of the South-Eastern Circuit. In 1905 he was appointed Recorder of Sandwich and Ramsgate, in 1913 he took "silk," was knighted in 1918, and from 1920 to 1922 was Judge of County Courts (Circuit 18). In 1914-15 he was Commissioner of Assize on the South-Eastern Circuit. Sir Patrick was an old Volunteer of the Kensington Rifles and attained the rank of major. He unsuccessfully contested as a Unionist Elgin Burghs, 1905, West Lothian, 1906, Jarrow, 1907, and the Middleton Division of Lancashire, 1910. He was a magistrate for Middlesex, Aberdeenshire, and Kent. In 1897 he married Jane, daughter of William Palmer, of Code Hill, Cumberland; she died in 1914.

Portraits of the following Solicitors have appeared in the SOLICITORS' JOURNAL: Sir A. Copson Peake, Mr. R. W. Dibdin, Mr. E. W. Williamson, Sir Chas. H. Morton, Sir Kingsley Wood and Mr. W. H. Norton. Copies of the JOURNAL containing such portraits may still be obtained, price 1s.

Legal News.

Appointments.

Mr. FRANK DOUGLAS MACKINNON, K.C., has been appointed to be one of the Justices of the High Court of Justice, King's Bench Division, in the room of the late Mr. Justice Bailhache. Mr. Mackinnon is the son of the late Mr. B. T. Mackinnon, of Lloyds, and of Lingfield, Surrey. He went to Highgate School and thence to Trinity College, Oxford, as an exhibitioner. He obtained a first in Classical Moderations in 1892 and a second in *Lit. Hum.* in 1894, and was called to the Bar by the Inner Temple in 1897, and took silk in 1914. Mr. Mackinnon has had a large practice for many years in the Commercial and Admiralty Courts, and in the handling of long and complicated cases he has proved himself to be a painstaking, patient, and capable lawyer. He married Frances, daughter of W. H. Massey, of Twyford, Berks, and has one son and one daughter.

General.

Lord Tollemache, on the 2nd inst., was fined £10 at Sutton for exceeding the speed limit, eleven previous convictions being proved. Mr. Owen Nares, of Marlborough Road, St. John's Wood, was fined £5 for a similar offence, fourteen previous convictions being recorded.

Mr. Herbert Noel Lucas, aged sixty-eight, of The Chantry, Dronfield, Derbyshire, a member of the firm of Lucas and Lucas, solicitors, Church Street Chambers, Sheffield, and of Dronfield, for more than thirty years Clerk to the Dronfield Urban District Council and a director of the Dronfield Gas Light and Coal Company, left estate of gross value £4,519 (net personalty £937).

A nineteen-year-old girl named Ellis, of Awkley, near Doncaster was killed at that place last Saturday morning. She was riding pillion fashion on the motor cycle of a young man when, at a dangerous corner, there was a collision with a motor lorry. The girl was killed instantly, and her companion was injured. He was removed to Doncaster Infirmary. The Coroner on Monday adjourned the inquest for a month for his attendance.

Sir Clement Meacher Bailhache, of Trevanion, Totteridge, Herts, one of the Justices of the High Court, who died suddenly at Aldeburgh on 8th September, a native of Leeds, and son of the Rev. Clement Bailhache, secretary to the Baptist Missionary Society, left estate of the gross value of £61,688, with net personalty £56,984. The will, dated 19th February, 1924, containing under 200 words, was made on a sheet of the High Court of Justice notepaper.

From *The Times*, Monday, Oct. 4, 1824:—On Thursday last two transport ships, the "Grenada" and the "Henry," sailed from Woolwich with 160 female convicts on board for Sydney and Van Diemen's Land. The delay in sending away female convicts has been for some time matter of complaint . . . Most of those females who went off in the last batch, as it is called, have been in confinement eleven or twelve months . . . and this delay is permitted to take place when the necessity for female servants is so pressing in New South Wales that letters from thence state that the moment a female transport ship arrives, the beach is crowded with settlers, who at once take into their employment whatever women are not irrecoverably abandoned. It is known, too, that matrimony quickly follows transportation, and then Government resigns its control over them . . . The cause of all former delays in the present reign, assigned by the Secretary [for the Home Department] himself, is such as to reflect great honour on the Sovereign. His abhorrence of signing death-warrants is so strong that he trembles at the name of the Recorder, and of course he wishes to receive as few visits as possible from an officer with so awful a character.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate 4%. Next London Stock Exchange Settlement, Thursday, 23rd October.

	Middle Price. 8th Oct.	Interest Yield.
English Government Securities.		£ s. d.
Consols 2½%	56⅞	4 8 0
War Loan 5% 1929-47	102⅛	4 18 0
War Loan 4½% 1925-45	97⅛	4 12 6
War Loan 4% (Tax free) 1929-42	100⅛	4 0 0
War Loan 3½% 1st March 1928	96⅛	3 12 6
Funding 4% Loan 1960-90	88⅜	4 10 6
Victory 4% Bonds (available at par for Estate Duty)	91⅛	4 8 0
Conversion 4½% 1940-44	97⅛	4 12 0
Conversion 3½% Loan 1961	77 5/16	4 10 6
Local Loans 3% 1921 or after	66	4 11 0
India 5½% 15th January 1932	101⅛	5 9 0
India 4½% 1950-55	86⅛	5 4 0
India 3½%	64⅛	5 9 0
India 3%	54⅛	5 10 0
Colonial Securities.		
British E. Africa 6% 1946-56	113⅛	5 6 0
South Africa 4% 1943-63	90	4 9 0
Jamaica 4½% 1941-71	94	4 16 0
New South Wales 4½% 1935-45	96	4 13 6
W. Australia 4½% 1935-65	95½	4 14 0
S. Australia 3½% 1926-36	85	4 2 0
New Zealand 4½% 1944	96	4 14 0
New Zealand 4% 1929	95xd	4 4 0
Canada 3% 1938	83½	3 12 0
Cape of Good Hope 3½% 1929-49	80½	4 7 0
Corporation Stocks.		
Ldn. Cty. 2½% Con. Stk. after 1920 at option of Corpn.	54	4 12 6
Ldn. Cty. 3% Con. Stk. after 1920 at option of Corpn.	65	4 12 6
Birmingham 3% on or after 1947 at option of Corpn.	65	4 12 6
Bristol 3½% 1925-65	76½	4 11 6
Cardiff 3½% 1935	89	3 18 6
Glasgow 2½% 1925-40	75	3 6 6
Liverpool 3½% on or after 1942 at option of Corpn.	77½	4 10 0
Manchester 3% on or after 1941	65½	4 12 0
Newcastle 3½% irredeemable	75½	4 13 0
Nottingham 3% irredeemable	64xd	4 14 0
Plymouth 3% 1920-60	69xd	4 7 0
Middlesex C.C. 3½% 1927-47	82	4 5 6
English Railway Prior Charges.		
Gt. Western Rly. 4% Debenture	84	4 15 0
Gt. Western Rly. 5% Rent Charge	103	4 17 0
Gt. Western Rly. 5% Preference	101⅛	4 18 6
L. North Eastern Rly. 4% Debenture	83	4 16 6
L. North Eastern Rly. 4% Guaranteed	81	4 18 6
L. North Eastern Rly. 4% 1st Preference	80⅛	4 19 6
L. Mid. & Scot. Rly. 4% Debenture	83	4 16 6
L. Mid. & Scot. Rly. 4% Guaranteed	81⅛	4 18 0
L. Mid. & Scot. Rly. 4% Preference	80⅛	4 19 6
Southern Railway 4% Debenture	83	4 16 6
Southern Railway 5% Guaranteed	101⅛	4 18 6
Southern Railway 5% Preference	99⅛	5 0 6

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota.	Appeal Court No 1.	Mr. Justice Eve.	Mr. Justice Romer.
Monday Oct. 13	Mr. More	Mr. Hicks Beach	Mr. Synge	Mr. Ritchie
Tuesday 14	Jolly	Bloxam	Ritchie	Synge
Wednesday .15	Ritchie	More	Synge	Ritchie
Thursday ..16	Synge	Jolly	Ritchie	Synge
Friday 17	Hicks Beach	Ritchie	Synge	Ritchie
Saturday ...18	Bloxam	Synge	Ritchie	Synge

Date.	Mr. Justice Astbury.	Mr. Justice Lawrence.	Mr. Justice Russell.	Mr. Justice Tomlin.
Monday Oct. 13	Mr. More	Mr. Jolly	Mr. Bloxam	Mr. Hicks Beach
Tuesday ...14	Jolly	More	Hicks Beach	Bloxam
Wednesday .15	More	Jolly	Bloxam	Hicks Beach
Thursday ...16	Jolly	More	Hicks Beach	Bloxam
Friday 17	More	Jolly	Bloxam	Hicks Beach
Saturday ...18	Jolly	More	Hicks Beach	Bloxam

MICHAELMAS SITTINGS, 1924,

COURT OF APPEAL.

IN APPEAL COURT NO. I.

Monday, 13th Oct.—Exparte Applications and Original Motions.
Tuesday, 14th Oct.—Interlocutory Appeals and Final Appeals from the Chancery Division, which will be continued until further notice.

IN APPEAL COURT NO. II.

Monday, 13th Oct.—Exparte Applications and Original Motions.
Tuesday, 14th Oct.—Interlocutory Appeals and Final Appeals from the King's Bench Division, which will be continued until further notice.

HIGH COURT OF JUSTICE.

CHANCERY DIVISION.

CHANCERY COURT I.

Mr. JUSTICE EVE.

Mondays ..Chamber Summonses.
N.B.—Chamber Summonses will not be taken on Monday, 13th Oct.
Tuesdays..Companies (Winding up) Business and Non-Witness List.
Wednesdays..Short Causes, Petitions, further Considerations and non-wit list.
Thursdays..Non-wit list.
Lancashire Business will be taken on Thursdays, 16th and 30th Oct., 13th and 27th Nov. and 11th Dec.
Fridays ....Mots and non-wit list.
N.B.—Motions will be taken on Thursday, 18th Dec., and not on Friday, 19th Dec.

CHANCERY COURT IV.

Mr. JUSTICE ROMER.

Except when other Business is advertised in the Daily Cause List Actions with Witnesses will be taken throughout the Sittings.

CHANCERY COURT II.

Mr. JUSTICE ASTBURY.

Except when other Business is advertised in the Daily Cause List Actions with Witnesses will be taken throughout the Sittings.
Judgment Summonses in Bankruptcy will be taken on Mondays, the 27th Oct., 24th Nov. and 15th Dec.
Motions in Bankruptcy will be taken on Mondays announced in the Daily Cause List.

CHANCERY COURT III.

Mr. JUSTICE LAWRENCE.

Mondays ...Sitting in Chambers.
Tuesdays ..Mots and non-wit list.
Wednesdays..Fur cons and non-wit list.
Thursdays..Non-wit list.
Fridays ....Mots, sht caus, pets and non-wit list.

LORD CHANCELLOR'S COURT.

Mr. JUSTICE RUSSELL.

Mondays ...Chamber Summonses.
Applications under Trading with the Enemy Acts will be heard on each Monday afternoon at 2 o'clock.
Tuesdays ..Mots, sht caus, pets, fur cons and non-wit list.
Wednesdays } Non-witness list.
Thursdays }
Fridays ....Mots and non-witness list.

CHANCERY COURT V.

Mr. JUSTICE TOMLIN.

Except when other Business is advertised in the Daily Cause List Mr. Justice Tomlin will take Actions with Witnesses on all days, other than Mondays, throughout the Sittings.

THE COURT OF APPEAL.

MICHAELMAS SITTINGS, 1924.

The Appeals or other Business proposed to be taken will, from time to time, be announced in the Daily Cause List.

FROM THE CHANCERY DIVISION.

(Final List.

1924.

York Corporation v Henry Letham & Sons ld
Shale Products ld v Hall & ors
The York Glass Co ld v Jubb (s.o. until after enquiry as to damages) (June 5)
Re While, dec Barker v While
The British Thomson-Houston Co ld v Crowther & Osborn ld & ors
Same v The Star Lamp Co
Same v Horn & anr
Same v Same
Batchelor v Murphy & anr
The Agricultural Wholesale Soc ld v Biddulph & District Agricultural Soc ld
Re Fynsong, dec Fynsong v Staal
Cotterell v Musmann & anr
Re Scott Nicoll v Geere & ors
Charles Goodall & Son ld v John Waddington ld
Companies (Winding Up) Re McKerrow Bros ld Re Companies (Consolidation) Act 1908
Re Trade Marks Acts 1905 to 1919 Re an Appln by London Lubricants (1920) ld Re an Opposition by C C Wakefield & Co ld
Iveagh v Bourne & ors
Re Allott, dec Hanmer v Allott & ors
British United Shoe Machinery Co ld v E A Johnson & Co ld
Cooper & Co's Stores ld v C & A Modes ld

FROM THE CHANCERY DIVISION.

(In Bankruptcy.)

Re A Debtor (No 595 of 1924) Expte The Petitioning Creditor v The Debtor
Re A Debtor (No 681 of 1924) Re A Debtor (No 682 of 1924) Re A Debtor (No 683 of 1924) consolidated, by order, July 28, 1924, with No 681 of 1924 Expte

The Debtors y The Petitioning Creditors & The Official Receiver
Re a Debtor (No 776 of 1924) Expte The Debtor v The Petitioning Creditor & The Official Receiver
Re A Bankruptcy Notice (No 9 of 1924) Expte The Debtor v The Judgment Creditor (proceedings in the County Court of Northamptonshire, Peterborough)

FROM THE COUNTY PALATINE COURT OF LANCASTER.

(Final List.)

1924.

Re Atkinson Atkinson v Weightman & ors

FROM THE CHANCERY AND PROBATE AND DIVORCE DIVISIONS.

(Interlocutory List.)

1924.

The British Thomson-Houston Co ld v The Commercial Electric Co ld & ors (s.o. to fix a day)
Divorce Ireland v Ireland
Balch v Holroyd
Duchess of Westminster v Duke of Westminster

FROM THE PROBATE AND DIVORCE DIVISION.

(Final List.)

1924.

Divorce Higgins, A v Higgins, G
Divorce Lamb v Lamb & Thomas
Divorce Bowron v Bowron
Divorce Thompson v Thompson

FROM THE KING'S BENCH DIVISION.

(Final and New Trial List.)

1923.

In re Agricultural Holdings Acts Fay & ors (Tenants) v Williamson & anr (s.o. pending decision in House of Lords)
Societe d'Avances Commerciales (Societe Anonyme Egyptienne) v Merchants' Marine Insce Co ld
T Beynon & Co ld v Suzuki & Co pt hd (referred back to Arbitrator July 29)
Davis v Fisher
United States Shipping Board v Bunge & Born ld (re Arbitration Act, 1889) Cross appl by Charterers set down May 12
Sanderson v Gibbons
Chaplin v Bottoms
S Schnieders & Sons ld v Abrahams
Baldry v B S Marshall ld
Burton & anr v Wilkinson
Brett v Hardiman & ors
The National Bank ld v Fee Hern
Boswell v Crucible Steel Co of America
Martin v Stanborough
London & North Eastern Ry Co v Easington Union Assessment Committee
Lewis v Jones
McLean v Weaver
Lloyds Bank ld v Gilbert & Jeaffreson
Same v Jeaffreson
Hale v Salford Corpn
Smith v Stroud
Bostock v Phyllis Earle ld
Hambrook v Stokes Bros ld
Malmberg v H J Evans & Co
Fort Shipping Co ld v Pedersen & Co
Abrahart v Webster
Talbot v The Britannic Merthyr Steam Coal Co ld & ors
Williams v Same
Throckmorton & anr v Hennessy
Bank of London & South America ld v E Ascoli & Sons
Barry v Wallace
The Gravesend Land Co ld v Putt
Scottish Metropolitan Assce Co ld v Groom
Anglo-Polish Steamship Line ld v Vickers ld & ors
In re Agricultural Holdings Act, 1923 Browse & ors, tenants, v Bucknell
The Sausage Manufacturers' Assoc v London, Midland and Scottish Ry & ors
Miles v George
Naamlooze Vennootschap Stoomvaart Maatschappij "Vredebest" v The European Shipping Co ld
Herold v London County Council
Leeson v Cross
Pringle v Hailes
Swinney v Binns
Tomlinson v Green
Peterson v Hammond
Union Jack Photo Plays ld v Price
Bott v Liverpool Victoria Friendly Soc
Kelly v London & North Eastern Ry & ors
Same v Same
In re Arbitration Act 1889 Den Norske Africa O.G. Australie Linie (Owners) v The Port Said Salt Assoc ld
Grenfell v G. P. Syndicate ld
Dicks v J Morris & Co (London) ld
Borrowdale v Burney
Harrowell v Harrowell
Lapish v Braithwaite
Transvaal & Natal Collieries ld v Buenos Ayres Pacific Ry Co ld
In re Arbitration Act 1889 United States Shipping Board (Owners) v Frank C Strick & Co ld
Union Castle Mail Steamship Co ld v Seria Sugar Estates ld
Reitmeyer Calburn & Kindersley ld v Harker, Shield & Co
The Longlands Cattle & Tobacco Farms ld v Shannon
Liberson v Petersen & Co ld
The Petn of Right of J A Alexander
The Petn of Right of H S Jordan
The Petn of Right of N Cameron
The Petn of Right of E Pidduck
The Petn of Right of W E Rudderham
The Petn of Right of H F Alkins
J C im Thurn & Son (Assured) v The National Employers' Mutual General Insce Assoc ld
Bankers & Shippers Insce Co of New York v Liverpool Marine & General Insce Co
Parkinson v The College of Ambulance ld & anr
Warrillows ld v De la Rue & ors
In re Agricultural Hoidings Act 1923 Rees (Tenant) v Prior

FROM THE KING'S BENCH DIVISION.

(Revenue Paper—Final List.)

1924.

Fleming v Wilkinson
Thew (Inspector of Taxes) v The South West Africa Co ld
Commrs of Inland Revenue v Dale Steamship Co ld
Hartland v Diggines, Inspector of Taxes
Bourne & Hollingsworth v Commrs of Inland Revenue
Maclaine & Co v Escott (H.M. Inspector of Taxes)
Same v Same
H.M. Attorney-General v Valentia & ors
Atherton (Inspector of Taxes) v British Insulated and Helsby Cables ld
The Brighton College v Marriott (Inspector of Taxes)
Commrs of Inland Revenue v Blackwell
Same v Paterson
Same v Fisher
Ricketts v Colquhoun
Biddle v Morris (Inspector of Taxes)
The Yorkshire Ry Waggon Co ld v Commrs of Inland Revenue
Whelan (Inspector of Taxes) v Henning
Back (Inspector of Taxes) v Daniels
Commrs of Inland Revenue v Turnbull, Scott & Co
Same v The Cornish Mutual Assce Co ld
Same v The Tyre Investment Trust ld

(Interlocutory List.)

1924.

Sea Insce Co ld v The Russia Insce Co of Petrograd (Employers' Liability Assce Corpn, Garnishees) (s.o. March 5)
Same v Same
H A Newman ld v Lask
A Barclay & Co ld v L Shaw (1914) ld
Cowing v The Railway Clearing House
Druce v Same
Wentworth v Same
Shaffer v Hamilton & ors

(Re the Indemnity Act, 1920.)

1923.

Henderson, clmt v The Chief Secretary for Ireland
Burke v Same (s.o. pending decision in No. 1)
The Carlow County Council v Same
The Tyrone County Council v Same (s.o. pending decision in No. 3)
Blyth Harbour Commissioners v The Treasury

1924.

Ryder v Secretary of State for Air

FROM THE PROBATE, DIVORCE & ADMIRALTY DIVISION (ADMIRALTY).

(Final List.)

With Nautical Assessors.

1924.

Melanie—1918—Folio 280
Owners of ss San Onifie v Owners of ss Melanie (s.o. until decision of House of Lords)
American Merchant—1924—Folio 195
Owners of ss Matatua v Owners of ss American Merchant
Elvenes—1924—Folio 78
Owners &c of Steam Trawlers Cave and Strathebrie v Owners of ss Elvenes
Paludina—1922—Folio 628
Owners of ss Singleton Abbey v Owners of ss Paludina
Kathleen—1924—Folio 332
The Manchester Ship Canal Co v Owners of ss Kathleen
Australia—1923—Folio 532
Owners of cargo &c ss Nautilus v Owners of ss Australia
Bothwell—1924—Folio 18
Deering & Sons v Owners of ss Bothwell
Artemisia—1923—Folio 406
Owners of ss Douglas v Owners of ss Artemisia
Ruapehu—1923—Folio 443
The New Zealand Shipping Co ld v R & H Green & Silley Weir ld
Sunoil—1924—Folio 430
Owners of ss Durham Coast v Owners of ss Sunoil

IN RE THE WORKMEN'S COMPENSATION ACTS.

(From County Courts.)

1924.

Clark v Whittaker Ellis ld (Warwickshire, Birmingham)
Pritchard v Same (Warwickshire, Birmingham)
Cde v Hatfield Main Colliery Co ld (Yorkshire, Thorne)
Peart v Bolckow, Vaughan & Co ld (Yorkshire, Middlesbrough)
Pudney v Wm France, Fenwick & Co ld (Mayor's & City of London Court)
Anderton v Markham, Heywood & Co & ors (Cheshire, Hyde)
Smith v Leach & Co ld (Surrey, Southwark)
Gair v Pease & Partners ld (Durham)
Young v Londonderry Collieries ld (Durham, Seaham Harbour)
May v Bradford Corpn (Yorkshire, Bradford)

Standing in the "ABATED" List

FROM THE CHANCERY DIVISION.

(Final List.)

Re Shipperdson's Will Trusts Stephens v Knaresborough (s.o. generally Oct 15, 1923)
Brighton & Hove General Gas Co v Hove Bungalows ld (s.o. generally Jan 24)

FROM THE CHANCERY AND PROBATE AND DIVORCE DIVISION.

(Interlocutory List.)

Divorce Bentley v Bentley and Pemberton (s.o. generally July 30)

FROM THE KING'S BENCH DIVISION.

(Interlocutory List.)

Stoffell v Cater (s.o. Jan 14)

N.B.—The above List contains Chancery, Palatine and King's Bench Final and Interlocutory Appeals, etc., set down to September 29th, 1924.

HIGH COURT OF JUSTICE.—CHANCERY DIVISION.

MICHAELMAS SITTINGS, 1924.

NOTICES RELATING TO THE CHANCERY CAUSE LIST.

Mr. Justice EVE will take his business as announced in the Michaelmas Sittings Paper.

Liverpool and Manchester Business.—Mr. Justice EVE will take Lancashire business on Thursdays, the 16th and 30th October, the 13th and 27th November and the 11th December.

Mr. Justice ASTBURY.—Except when other business is advertised in the Daily Cause List, Actions with Witnesses will be taken throughout the Sittings.

Bankruptcy Motions will be taken on Mondays announced in the Daily Cause List.—Judgment Summonses in Bankruptcy will be taken on Mondays, the 27th October, 24th November and 15th December.

Mr. Justice LAWRENCE will take his business as announced in the Michaelmas Sittings Paper.

Mr. Justice RUSSELL will take his business as announced in the Michaelmas Sittings Paper.

Applications under the Trading with the Enemy Acts will be heard on each Monday at 2 o'clock.

Mr. Justice ROMER.—Except when other business is advertised in the Daily Cause List, Actions with Witnesses will be taken throughout the Sittings.

Mr. Justice TOMLIN.—Except when other business is advertised in the Daily Cause List, Actions with Witnesses will be taken on all days, other than Mondays, throughout the Sittings.

Summonses before the Judge in Chambers.—Mr. Justice EVE, Mr. Justice LAWRENCE and Mr. Justice RUSSELL will sit in Court every Monday during the Sittings to hear Chamber Summonses.

Summonses adjourned into Court and Non-Witness Actions will be heard by Mr. Justice EVE, Mr. Justice LAWRENCE and Mr. Justice RUSSELL.

Motions, Petitions and Short Causes will be taken on the days stated in the Michaelmas Sittings Paper.

NOTICE WITH REFERENCE TO THE CHANCERY WITNESS LISTS.

During the Michaelmas Sittings the Judges will sit for the disposal of Witness Actions as follows:—

Mr. Justice ASTBURY will take the Witness List for ASTBURY and LAWRENCE, JJ.

Mr. Justice ROMER will take the Witness List for EVE and ROMER, JJ.

Mr. Justice TOMLIN will take the Witness List for RUSSELL and TOMLIN, JJ.

CHANCERY CAUSES FOR TRIAL OR HEARING

Set down to September 29th, 1924.

Before Mr. Justice EVE.

Retained Causes for Trial.

(With Witnesses).

Public Trustee v Montgomery (restored) s.o.g
In re Cos (C) Act, 1908 and re G Stanley & Co ld (pt hd)
In re Adams Trusts Adams v Harrison
Halford v The Dairy Supply Co ld
Westminster Bank ld v Barker & Co ld
Page v Sykes
Collins v Harmar
Westminster Bank ld v Fraser, Ure & Co
Mower v Chubb
Seifert v Moscovitz
Attorney-Gen v Earby Urban District Council

Adjourned Summonses.

In re Trade Marks Acts, 1905 to 1919 and re Appln by Gallaher ld No 427189
In re Saml Harris dec Harris v Barclay's Bank ld
In re Jas Dugdale, dec Dugdale v Dugdale
In re Seymour's Settlement Thomas v Harvey
In re Hopkins, dec Drewry v Hopkins
In re Esdaile, dec Daniel v Alms
In re Exmouth's Annuity
In re Sarson, dec Public Trustee v Sarson
In re Norris, dec Rippon v Holmer
In re W S Hooper, dec Hooper v Hooper
In re Tibbit's Will Trusts Meade-King v Tibbits
In re Hodgson, dec Lishman v Hall
In re L Ardern, dec re M A Ardern, dec. Ardern v Ralphs
In re R Noyes, dec Public Trustee v Noyes
In re Welch dec Price v Welch
In re Thorn's Estate re Palmer, dec Batkin v Batkin
In re Maynard's Will Trusts Stuckey v Smith
In re Blount, dec Hopkins v Blount
In re Beaufoy's Contracts and re Vendor & Purchaser Act, 1874
In re Stokes' Settlement Peacock v Stokes
In re Messenger, dec Public Trustee v Rickards
In re Holland, dec Public Trustee v Ingham
In re W Foster, dec Foster v Foster
In re Evans, dec Phillips v Phillips
In re Woodhouse Settlement Fane v Woodhouse
In re Mason, dec Mason v Cotes
In re S O Williams, dec Watkins v Parker
In re Tower's Contract and re Vendor & Purchaser Act, 1874
In re Appln No 436,506, by A B Hemming and re Trade Marks Acts, 1905 to 1919
In re Stollery dec Weir v Treasury Solr
In re E M Fennell, dec Fennell v Fennell
In re Leslie's Settlement Trusts Fitzalan Leslie
In re H Laming, dec Laming v Queen's College Hospital
In re Branford, dec Morgan v Edwards
In re Ingram Trusts Bishop of London v Ingram
In re Kurtz Settlement Trusts Henderson v Public Trustee
In re Bialloblotzky, dec Public Trustee v Bialloblotzky
Holland v Day
In re Buckingham, dec Croucher v Crow
In re Vickers, dec Prior v Vickers
In re Goddard, dec Goddard v Mortis
In re Albrecht, dec Middlebrook v Green
In re Pengelly, dec Public Trustee v Pengelly
In re Parker, dec Wood v British Red Cross Soc
Atlay v Burns
In re Quinton Dick, dec Cloncurry v Fenton
In re Sir F H Barker, dec Barker v Barker
In re Bedworth, dec Richards v Bedworth
Saltrates ld v Law
In re Berndes & Wife and re Married Woman's Property Act, 1882
In re Ismay's Will Trusts re Paley's Will Trusts re Ismay's Deed Trusts Davidson v Miller
In re Westover, dec Allard v Allard

COMPANIES (WINDING-UP) AND CHANCERY DIVISION.

Companies (Winding-up).

Petitions (to wind up).

Alliance Bank of Simla ld (petn of L W Warlow-Harry—ordered May 6, 1924 to stand over generally)
Robert Young's Construction Co ld (petn of London Asphalte Co ld—s.o. from July 22, 1924 to Oct 21, 1924)
T W Heath (Public Works) ld (petn of Atlas Stone Co ld—s.o. from July 29, 1924 to Oct 21, 1924)
P C Evans & Sons ld (petn of H M Attorney-Gen—s.o. from July 29, 1924 to Oct 14, 1924)
East Kootenay Consols ld (petn of H M Attorney-Gen—s.o. from July 29, 1924 to Oct 21, 1924)
Curzon's Furniture & Carpet Depositories ld (petn of H Silverstein & Co ld—ordered on July 29, 1924 to stand over generally)

Veithardt & Co ld (petn of the Controller of the Clearing Office)
Barrow & Calcutta Jute Co ld (petn of W Morris & ors)
Vikings-Tenax (V T) ld (petn of B P Lentaigue)
New Kilburn Colliery Co ld (petn of H J S Woodhouse & Co)
Ross Wholesale Supplies ld (petn of H C S Hicks & Co)
Hansen Shipbuilding & Ship Repairing Co ld (petn of William Beardmore & Co ld)
W Roderick John & Co ld (petn of John Hornby & Sons ld)
W & F Thorn ld (petn of B Feldman)
Morecambe Tower & Estates Co ld (petn of W H Platts)
Lens Mill (1923) ld (petn of J Waller) (Manchester District Registry)
Edward Thomas & Mansfield ld (petn of Hunt, Barnard & Co ld)
African Explorers ld (petn of Frederick Morse & Co)
Victory Palaces (Sheffield) ld (petn of Allied Artists' Corpn ld)
Richard Mountain ld (petn of Hemmerdinger Bros)
Wm P Robinson & Co ld (petn of Hermann Staerker, A G)
Waverley Works ld (petn of Skilbeck Bros)
Tele-Dis Services (Founders' Co) ld (petn of Union Bank of Manchester ld)
Chase Steamship Co ld (petn of L J Williams)
Scholefield Piano Manufacturing Co ld (petn of W G Evans & Sons)
Raphael, The Tailor, ld (petn of Glicksman & Scheinder)
Ramson & Co ld (petn of Baddeley Bros)
"Y Z" Motors ld (petn of The Hornsey Journal ld)
Electrical Cabinet Works ld (petn of M Lewis (Timber) ld)
English Woodworking Machinery ld (petn of Barclays Bank ld)
Kearney High-Speed Ry Co ld (petn of Pathe Freres Cinema ld)
Universal Finance & Development Corpn ld (petn of T J Gallwey)
Bailey Hill Development Co ld (petn of Adams (Denham) ld)
Breakspear & Walters ld (petn of The British Floor Cloth Co ld)
M Markson ld (petn of O Ruhl (1922) ld trading as H R Euston & Co) (Manchester District Registry)
Premier Products ld (petn of H W Knights)
Wilson Bell Publicity ld (petn of O F Bates ld)
Exhibition Games ld (petn of W H Allen)
D W Boisseva in & Co ld (petn of Price, Hickman & Co)
Technological Institute of Great Britain ld (petn of The Wellington Press)
Joicey (1924) ld (petn of F W Mills & Co ld)
Flugel & Co ld (petn of Henry Righton & Co ld)
Women Publishers ld (petn of St Clement's Press ld)
Arthrude Press ld (petn of John Dickinson & Co ld)
Electrical Contracts & Maintenance Co ld (petn of General Electric Co ld)
Harrington Standardized Typewriter Co ld (petn of International Office Service ld)
British Automotive Co ld (petn of Skinner & Co (1917) ld)
Vermont & Co ld (petn of P Wigham-Richardson & Co ld)
Smith & Downton ld (petn of W R Crow & Son)
E F Kempton & Co ld (petn of R & A Kohnstamm)
Jetleys ld (petn of Johns, Son & Watts ld)
Guild of Builders (London) ld (petn of J F Rainer)
Plashet Social & Progressive Working Men's Club & Institute (petn of William Younger & Co ld)

CHANCERY PETITIONS.

W J Douglas & Partners ld & reduced (to confirm reduction of capital—ordered on Oct 24, 1922 to stand over generally)
Fellows, Morton & Clayton ld & reduced (to confirm reduction of capital)
United Lankat Plantations Co ld & reduced (same)
Canadian Building & Estate Co ld & reduced (Same)
South Australian Land Mortgage & Agency Co ld & reduced (same)
Cook, Sons & Co ld & reduced (same)
Sevenoaks Estate Co ld & reduced (same)
North Europe Timber Agency ld & reduced (same)
Lydenburg Estates ld & reduced (same)
Merrall & Son ld & reduced (same)
Kinnaird Park Estate Co ld & reduced (same)
Redman Bros ld & reduced (same)
Oc an Salvage & Towage Co ld & reduced (same)
Joseph Constantine Steamship Line ld & reduced (same)
Thomas A Edison ld & reduced (same)

Aldeburgh Cinema & Amusements ld & reduced (same)
Food Products ld & reduced (same)
Irai Co ld & reduced (same)
Mortimer Estates ld & reduced (same)
Residential Properties Improvement Co ld & reduced (same)
Bournemouth Imperial & Grand Hotels ld & reduced (same)
Rivoli Cinemas ld & reduced (same)
Martinsyde ld (to sanction Scheme of Arrangement—ordered on July 26, 1921 to stand over generally)
Caxton Insce Co ld (to confirm alteration of objects—ordered on March 15, 1921 to stand over generally)
Universal Automobile Insce Co ld (to confirm alteration of objects)
A Harper, Sons & Bean ld (same)
Greenwood Dyeing Co ld (same)
James Tankard ld (same)
Belgrave Hospital for Children (Incorporated) (same)
R W Crabtree & Sons ld & reduced (to sanction Scheme of Arrangement and confirm reduction of capital)
Devitt & Moore's Ocean Training Ships ld and reduced (same)
Hatch, Mansfield & Co ld & reduced (to confirm reduction of capital)
Aberdare Athletic Club ld & reduced (same)
New England Breweries Co ld & reduced (same)

Companies (Winding-up).
Motions.

Angel Steamship Co ld (ordered on April 13, 1920, to stand over generally)
John Dawson & Co (Newcastle-on-Tyne) ld (stand over generally by consent)
S Jacobs & Co ld (ordered on March 15, 1921, to stand over generally)
H C Motor Co ld (ordered on July 5, 1921, to stand over generally)

CHANCERY DIVISION.

Motion for Judgment.
Short Cause.

National Bank ld v Hayward & ors (Companies (Winding Up) Registrar) (ordered on July 15, 1924, to stand over generally)

Adjourned Summonses.
Companies (Winding Up).

Vanden Plas (England) ld (with witnesses—parties to apply to fix day for hearing—retained by Mr. Justice Astbury)
Fairbanks Gold Mining Co ld (ordered on July 26, 1921, to stand over generally)
Blisland (Cornwall) China Clay Co ld (ordered on Dec 16, 1921, to stand over generally)
British American Continental Bank ld (ordered on Nov 7, 1922, to stand over generally)
Fredk Rumble ld (with witnesses)
J Lionel Barber & Co ld (ordered on Oct 23, 1923, to stand over generally)
Atkey (London) ld (ordered on Jan 22, 1924, to stand over generally)
G Stanley & Co ld (with witnesses—pt hd—parties to apply to fix further hearing)
Morris Russell & Co ld (with witnesses—c.a.v.—Mr. Justice Romer)
Wilts & Somerset Farmers ld (ordered on April 1, 1924, to stand over generally)
Texlon ld (with witnesses)
Pelman Institute ld
Bordesley Engineering Co ld
Joint Stock Trust & Finance Corpn ld
J Lionel Barber & Co ld
Alliance Bank of Simla ld

Chancery Division.

French South African Development Co ld
Partridge v French South African Development Co ld (ordered on April 2, 1914, to stand over generally pending trial of action in King's Bench Division)
Economic Building Corpn ld (with witnesses) (ordered on July 3, 1923, to stand over generally)
Economic Building Corpn ld (ordered on July 3, 1923, to stand over generally)
Dogliani Dawson & Co ld
Anderson v Doglian Dawson & Co ld (with witnesses)
Selected Gold Mines of Australia ld
Nash v Selected Gold Mines of Australia ld & anr
Richards & Bourne ld
Hyman & anr v Richards & Bourne ld

Before Mr. Justice ASTBURY.

Retained Matters.

Adjourned Summonses.

In re Betts, dec Friend v Betts pt hd s.o.g.
In re Whitcombe's Trusts Moore v Public Trustee pt hd s.o.g.
In re Gibb, dec Robinson v Gibb pt hd s.o.g.
In re Dickson, dec Mott v Dickson pt hd s.o.g.
In re Hall, dec Payne v Hall pt hd

Causes for Trial.
(With Witnesses.)
(From Mr. Justice EVE's List.)

Hopcroft v Mount
Owen v Burton
Fletcher v The Economic Building Corpn ld s.o.g.
Richard Fletcher ld v Same s.o.g.
Wright v United Cigarette Machine Co ld security ordered

Causes for Trial.
(With Witnesses.)

Hele v Aman pt hd (s.o.)
Rowland v The Air Council
Marsden v Young & Co's Brewery ld stayed for security
Att-Gen v Battersea Corpn (not before Oct 15)
Cooper v Welchman
In re Humble Crofts, dec Welchman v Cooper
Burroughs' Adding Machine ld v Aspinall
Trustee of the Property of F Welstead (a Bankrupt) v A Welstead
Dewhurst v Salford Guardians
Murray v Gray
In re A Hallett, dec Collett v Hallett
Southport Corpn v Birkdale District Electric Supply Co ld
Wallrock v Sykes
Bird v Birch
Pullin v Walker
In re S Simonds, dec Simonds v Ashworth
Mant v Palmer
Hamerton's Trustee v Ridgeland Farm ld
Packman v H J Searle & Son ld
In re Oldham, dec Hadwen v Myles

Benton & Stone ld v T Denston & Son
Briton Ferry & District Co-op Soc ld v Davies
Liberty Shoes ld v Liberty Stores ld
Donovan v Hughes
Shelley v Smith
Davies v Mullinger
Hancox v Holland
Bull v Palser
In re Cleminson, dec Cleminson v Cleminson
Sayles & White ld v Sayles
Maskell v Lugg
Atom Motor Co ld v Thomas
Kilshaw v Kilshaw
Downing v Downing
In re Frankenstein, dec Forwood v Forwood
Lanston Monotype Corpn ld v Slattery
Bryen v Kirkwood
Thomas v Euler
Walkling v Grigg
Dippel v St. Swithins Syndicate ld
Sheward v Sheward
The Educational Supply Assoc ld v The Bennet Furnishing Co ld
In re Bloch, dec Bloch v Raphael
Lowenadler v Lee
John Lang & Son ld v The Hanworth Public Utility Soc ld (in liquidation)
Arnold & District Liberal Club Co ld v Williamson
Teniers v Century Trust ld
Robinson v Harrison
Fraser v Davids
Sabey v Jaffe
Turner v Bowman
Salaman v A Barclay & Co ld
Elkington v Slack
McNeill v Haig Thomas
Lamb v Wilks
Williams v Williams
Thompson v Wyatt
Cooper v Kirk
Peyton v Peyton
Winston V Martyn
Curtis v Brown
Rankin v Symons
Ogden v Pickles
Liberty & Co ld v Liberty Stores ld
Att-Gen v Denby
Trustee of the Property of Tucker (a Bankrupt) v D'Ardenne
Bhat v Speed

Before Mr. Justice LAWRENCE.

Retained Causes for Trial.
(With Witnesses.)

Metropolitan-Vickers Electrical Co ld v British Thomson-Houston Co ld (pt hd)
Tickner v Mash
Arbib v Arbib
Wolfe v Bailey
Ashby v Provincial Cinematograph Theatres ld
Holophane ld v G H Smallwood & Co
Cook v Curtics
Durell v Rendell
Beer v Stringer
Lewis v Richards
Partridge v Blairman

Further Considerations.

In re Bayly, dec Prowse v Guy
In re Ebenezer Smith, dec In re Ellen Smith, dec Illingworth v Smith

Adjourned Summonses.

The New Cwmgorse Colliery ld v Swansea Harbour Trustees (pt hd)

In re Landor, dec Rogers v Landor (pt hd)
Rowland v Air Council
In re Bayly, dec Prowse v Guy (to come on with fur con)
In re Appln No. 427,192 by Aktieselskabat Freia Chocolade Fabrik
In re Trade Marks Acts, 1905 to 1919
In re Mungall & Wife and In re Married Women's Property Act, 1882
In re Rawson, dec Rawson v McKane
In re Smith, dec Smith v Schweb
In re Beirnstein's Will Barnett v Beirnstein
In re Honey, dec Avery v Gard
In re Evans, dec Bolt v Evans
In re R Newton, dec Midwinter v Attorney-Gen
In re J Walter, dec Walter v Walter
In re W B Oliver, dec Oliver v Oliver
In re S S Stephens, dec Stephens v Public Trustee
In re T T Thompson, dec Thompson v Thompson
In re W H Tucker, dec Tucker v Tucker
In re Nicholson (Taxn of Costs)
In re Mainardi's Trusts Marchi v Mainardi
In re Holden's Settlement Holden v Powell
In re Winter & Masset's Lease Stewart v Masset
In re Winthorp's Trust Cooper v Hippisley
In re Titley, dec Union of London & Smiths Bank ld v Titley
In re Richardson, dec Richardson v Richardson
In re Roberts Austen, dec Roberts v Roberts (restored)
In re Smallridge, dec Hambly v Smallridge
In re Herbert Engineering Co ld Williams v The Company
In re Lawrence, dec Draxler v Lawrence
In re Evans, dec Sursham v Garratt
In re Gilbert, dec Crisp v Parker
In re Prideaux Settlement Trusts Sharman v Prideaux
In re W C Rayer, dec Rayer v Rayer
In re Mills, dec Biscoe-Smith v Mills
In re Hart, dec Jones v Patience
Dawson v Raffia Arts (Wholesale) ld
Nettlefold v British & Colonial Kinematograph Co ld
In re Wawn, dec Longsdon v Lace
In re Poole, dec Poole v Hunt
In re Hertz, dec Mond v Gollanez
In re Davies, dec Scourfield v Davies
In re Newgass, dec General Investors & Trustees ld
In re Newgass, dec Joseph v Newgass
In re Robinson's Settlement Trusts Lee v The Princess de Bourbon
In re Mellor, dec Rickett v Mellor
In re J Reeves, dec Reeves v Reeves (restored)
In re Burgess, dec In re Platt, dec Wardle v Blantern
Lancashire & Cheshire Insce Corpn ld v Motor Traders Mutual Insce Co. ld

Before Mr. Justice RUSSELL.

Retained Causes for Trial.

(With Witnesses.)

Parker v The Calto Co ld
Kerr v Lamoureux
Rowe v Downes
Berners v Fleming
In re Harmer Wilson v Harmer (restored)
Oliverson v Union of Commerce ld
Cooper v Haskell

Further Consideration.

Harrison v Rhodes

Adjourned Summonses.

In re Trading with the Enemy Acts, 1914 to 1916 and In re International Ganymede Club (pt hd)
In re Earl of Stamford & Warrington Payne v Grey
In re Hughes & Wife and In re Married Women's Property Act, 1882 (with witnesses)
In re W B Connor's Appln and In re Trade Marks Acts, 1905 to 1919
In re Gilligan, dec Ingle v Foulkes
In re Roxburgh, dec Menzies v Menzies
In re Pedler, dec Whitmore v Pedler
In re McEleney, dec Mathew v McEleney
In re Swinford, dec Dorman v Cobb
In re J W Forrest, dec Pollinger v Wolfe
In re Harris, dec Lewis v Shackell
In re Graystone, dec Everington v Graystone
In re Savage, dec Wigston v Royal Naval Sailor's Home at Portsmouth
In re Arnold, dec Arnold v Taylor
In re Watson-Taylor, dec Hare v Watson
Sellon v Collinge In re Monitor & Ajax Traction ld Sellon v Filmore
Seddon v Commercial Salt Co
In re E M Carter Cottrell v Carter
In re Cohn's Settlement Haldin v Cohn
In re Coppin Coppin v Littleton
In re Toulmin Smith Smith v Vaughan
In re Harrison & Wife and re Married Women's Property Act (with witnesses)
In re Money, dec Matthews v Southern Ry Co
In re D Lewis, dec Coles v Jones
In re Morrell, dec Bros v Bros
In re F Reddaway & Co's Trade Mark and In re Trade Marks Acts, 1905 & 1919 (s.o. to fix a day)
In re Hospital for Women and In re Charitable Trusts Acts
In re Thurburn, dec Turner v Thurburn
In re Curwen, dec Walford v St. George's Hospital & ors
In re Blanchard, dec Ash v Popple
In re Muir, dec Davidson v Siddall
In re Levene, dec Noble v Barham
In re Wilson, dec Briggs v Dews
In re Earl Brownlow, dec Tower v Sedgwick
In re Paxton, dec Paget v Paxton
In re Humberston, dec Eccles v Humberstone
In re Kingston, dec Kingston v Kingston
In re H S Bates, dec Royal Exchange Assce Co v Bates
In re Ingram, dec Ingram v Ingram
In re Meyer, dec Stevenson v Girton College
In re Wethered, dec Wethered v Dyer
In re H G Thomas, dec James v Ward
In re Kreyer, dec Kreyer v Kreyer
In re White, dec Knight v Briggs
In re Goode, dec Boyce v Goode
In re Becker & Co ld Magrath v The Company
In re Tom Brooke, dec Brooke v Hardy
In re J C Bates, dec Selmes v Bates
In re Thompson & Hodge's Contract and In re Vendor and Purchaser Act, 1874
In re Jenner, dec Cox v Jenner
In re Hodges, dec Pearce v Hodges
In re McDougall, dec McDougall v Knox
In re Coles, dec Plews v London Hospital
In re Palmer, dec Wasbrough v Palmer
In re Politi's Settlement Politi v Aronsberg
Evans v Horner
In re Cassel, dec Public Trustee v Cassel
In re Samuel, dec Norris v Samuel
In re Beaumont, dec Browning v Duff (restored)
In re J Harrison, dec Harrison v Harrison
In re Harbottle, dec Cooke v Swift
In re Hyde Rye v Hyde
In re Warry Kerly v Warry
In re Cecilia Wright Public Trustee v Attorney-Gen
In re Snowdown Colliery ld South Eastern Coalfield Extension Co v The Company
In re Cam & Motor Gold Mining Co (1919) ld and In re Companies (C) Act, 1908

Before Mr. Justice ROMER.

Retained Adjourned Summonses.

In re W E Baxter ld Baxter v The Company (pt hd s.o.)
In re Morris, dec Kite v Morris
In re Metcalfe's Will Trusts Public Trustee v Maitland
In re S Walton, dec Wanless v Walton (pt hd s.o.g.)
In re Viscount Portman, dec Portman v Portman

Causes for Trial.

(With Witnesses.)

Tyldesley Urban District Council v Leigh Rural District Council (pt hd)
Goemaere v Sales (security ordered)
Fryer v Fryer
Hales v Wingfield
Hales v Thornton Butterworth ld
Bowen v E J Pearson & Sons ld
Howard v Benardini
Columbia Graphophone Co ld v Murray
Middleton v Blackburn
Bessent v Bessent
Jackson Boilers ld v Jackson
Attorney-Gen v Peacock
Price v Jessop
Rawlinson v Ames
Western v Leslie & Goodwin ld
Fry v Beecham
Tempest v Ford
Kearns v George Richards & Co ld
In re John Harrison, dec Harrison v Harrison
Whitbread & Co ld v Staines Urban District Council
Holton v Cornell
Faraday v Howard
Essam v Saunders
In re Bircham, dec Bircham v Scudamore
Nicholson & Sons ld v The Slough Theatre Co ld
Nathan v Nathan (s.o. until hearing of K.B. action)
Foulis Construction Supply ld v South Devon Granite Co ld
Soundy v Payton
Mellon v Hardcastle
Goddard v Mortis
Taylor v De Burgh
Tucker v Yorke
Trent v Edwards
Hill v Brand
Dash v Large
Charrington & Co ld v Matthews
Misener v Volkert & anr
Barnato v Joel
Hart v Hutchinson
Birtwistle v Birtwistle
Luck v Luck
In re Morgan Davies, dec Morgans v Davies (restored)
Bradley v Barclays Bank ld
In re Harap Rubber Plantations ld Martin v Harrop
Hobday v Lillywhite
In re Nye, dec Nye v Donne
In re Mile Oak Farms ld Proby v The Company
The Eskay Harris Film Feature Co ld v The Anchor Film Co ld
Garrod v Everett (restored)
Partridge v Partridge
Farndon v Roberts
In re Bellchambers, dec Moore v Bellchambers
The National Bank ld v Lewis ld
Bradford v Gammon

Before Mr. Justice TOMLIN.

Retained Matters.

Motion.

Pearson v Pearson

Adjourned Summonses.

In re Alexander Freedman v Alexander (pt hd) (restored)
In re Sloan McKay v Sloan (pt hd) (restored)
In re Joseph Sankey & Sons Patent and In re Patent and Designs Act (s.o. to fix a day)
In re Campbell Steward, dec Eaton v Steward (pt hd s.o.g.)
In re Janion's Settlement Janion v Public Trustee (pt hd s.o.g.)
In re Neville, dec Neville v First Garden City ld
In re Kay & Foxwell's Patent and In re Patent and Designs Act (s.o. to fix a day)
In re Joan Goddard an infant and In re Guardianship of Infants' Act 1896
In re Ayres & Ballard's Patents and In re Patents and Designs Acts 1907 to 1919 (Oct. 14 to fix a day)
In re Ackley's Patent and In re Patents & Designs Acts 1907 to 1919 (Oct. 14 to fix a day)
In re an Appln by C L Le Quesne and In re Patent & Designs Acts 1907 and 1919
In re B E Drury's Appln and In re Patents & Designs Acts, 1907 to 1919

Procedure Summons.

Harding v Mellor (pt hd s.o.g.)

From Mr. Justice EVE's List.

Cause for Trial.

(With Witnesses.)

Davies v Murray

Causes for Trial.

(With Witnesses.)

The South American Copper Syndicate ld v Boret & anr (s.o.)
Leon v London Midland & Scottish Ry Co
The Controller of the Clearing Office v Arthur Mendel & Co (s.o.)

The British Thomson-Houston Co ld v Alan Bell ld (s.o. pending decision in House of Lords)
Same v Commercial Electric Co ld
Same v Adair
In re Whitcombe, dec Barnes v Eve
Smith v Prosser
Brown v The Sperry Eyroscope Co ld
Samson & ors v Samson & anr
Wilderman v F W Berk & Co ld
In re Tory, dec Tory v Tory
Munt v Poole
Anthony v Bozward
Manvers v Nance
The British Thomson-Houston Co ld v Diamond Fibre Co ld
Kelly v Greenberg
Crowther v Crowther
Davis v Arnott & Harrison ld
Jay v Hart
Kennedy, Berry & Co ld v Kennedy & anr
Walpamur Co ld v Johnson Bros In re Johnson Bros Trade Mark and In re Trade Marks Acts, 1905 to 1919
Cowan v Penberthy
Performing Right Soc ld v Coates
Gandar Gower v London County Council
Reynolds v Compinsky
Lockett v Wright
Palmer v Palmer
Ardath Tobacco Co ld v W Sandorides & Co ld
Aktiebolaget Malarebanken v Levez Bros ld
Wallenber v Same
Farbrother v Giddings
Rowe v A H Hunt ld
Steer & ors v Devon County Council
Burridge v Down
Reliance Rubber Co ld v Reliance Tyre Co ld
Waring v Dennis & ors
Thomas v The South Wales Colliery Tramworks & Engineering Co ld
Ionides v Plumer
Colchester Brewing Co ld v Elsey
Prettejohn v Prettejohn
In re Gasson, dec Whitehead v Ellis
Paine v Watney, Combe, Reid & Co. ld
Buque v Stoces
Davies v Davies
The Paterson Engineering Co ld v Mayor &c of Godalming
Smith v Wallace
In re W H Spottiswoode Estate Coutts & Co v Spottiswoode
In re C A Spottiswoode Estate Coutts & Co v Spottiswoode
In re Arthur Lloyd Lloyd v Lloyd
Freer v J M Smith & Son
Press Caps ld v Upressit Metal Cap Syndicate ld
Oldrieve v Willmer
Furness Withy & Co ld v Dunning
Kleiner v Falber

APPEALS AND MOTIONS IN BANKRUPTCY.

Appeals from County Courts to be heard by a Divisional Court sitting in Bankruptcy, Pending July 31st, 1924.

In re J & M Beswarick Expte M R Beswarick v A E Orbell, The Trustee (Sussex, Brighton)
In re W B Sands Expte W B R Sands v The Official Receiver (Norfolk, Norwich)
In re a Debtor (No. 36 of 1923) Expte The Debtor v The Official Receiver (Kent, Canterbury)
In re Cooklin Expte The Manchester & County Bank ld v The Official Receiver, Trustee (Lancashire, Liverpool)
In re a Debtor Expte The Debtor v The Petitioning Creditor & Official Receiver (Gloucestershire, Gloucester)

Motions in Bankruptcy for hearing before the Judge, Pending July 31st, 1924.

In re J Amis (trading as Amis, Swan & Co) Expte Roth, Schmidt & Co v A K Edwards, the Trustee (pt. hd.)
In re Weston Expte W J Calder, The Trustee v H Farrow
In re Roebuck Expte W J Harris, the Trustee v Roebuck, Mrs
In re Bernstein Expte H J Veitch, the Trustee v R Y Bernstein
In re Loveden-Pryse Expte R H E Pryse v F S Salaman, the Trustee
In re Same Expte M L J Powell v F S Salaman, the Trustee
In re Benjamin Expte T G Piper, the Trustee v The Debtor (appln to commit for contempt of Court)
In re Knox Expte A H Partridge, the Trustee v London City & Midland Bank ld
In re Cooper Expte F S Salaman, the Trustee v Poland

KING'S BENCH DIVISION.

MICHAELMAS SITTINGS, 1924.

CROWN PAPER.

For Hearing.

The King v Commissioners of Income Tax
Philip & Bruce ld v J A Tobin & Co (Special Case under sec. 19, Arbitration Act, 1889. July 4.)
Hampton v Conolly
The King v Governor of Holloway Prison
The King v Assessment Committee of City of London
Canton v Dental Board of the United Kingdom
The King v Jj of the Central Criminal Court
Lambert v Assessment Committee of Stratford-on-Avon & ors
The King v McIver, Esq & ors Jj of Gloucester
Bourne v Sims
Green v Matthews
In re One of the Solicitors of the Supreme Court
Andrew v Stubbings
Taylor v White
Thornbarrow v Chatfield
The King v Hornsea U D C
Ashley v Lea
The King v Huggins, Esq & ors, Jj of Kent
Preston v Grant
Williams v Evans
Allard v Selfridge & Co ld
The King v Judge Herbert Smith & anr
The King v Minister of Transport
Staunton v Coates
Rodbourne v Hudson
The King v Lawrence, Esq & ors, Jj of Sussex
Friary, Holroyd & Healy's Breweries ld v Mayor &c of Guildford
Tilsley v Rees
Parry v Harding
Pollock v Surtees
The King v Barratt & ors
Lees v Ravenhill
Mitsui & Co ld v Kommanditbolaget Moberg & Co (Special Case under sec. 19, Arbitration Act, 1889. May 28.)
The King v Clay, Esq & ors, Jj of Anglesey
Kirk v Roythorne
Northern Theatres Co ld v Shillito
Salter v Haller & anr
Garden City Tenants ld v Letchworth U D C
Same v Same
Lennon v Dental Board of the United Kingdom
Shaw v Blacker
Sweetzer v Muntz
Napier v Donald Campbell & Co (Special Case under sec. 19, Arbitration Act, 1889. July 1.)
Brown v Leech
Butler v Glacier Metal Co ld
In re One of the Solicitors of the Supreme Court
The King v Waddy, Esq, Met Pol Mag & Griffiths
Horne v Davies
Hancock & Co ld v Same
Jugsier-Reiderie-und-Bergungs v Owners of SS "Margha" (Special Case under sec. 19, Arbitration Act, 1899. July 16.)
The King v The Compensation Authority for Bath
The King v Special Commrs for Income Tax
In re One of the Solicitors of the Supreme Court
The King v Minister of Health & anr
Shaxby v A W Smith & Co
Bird v Dental Board of the United Kingdom
The King v Administrator of Austrian Property
The King v Same
The King v Special Commrs of Income Tax
The King v Minister of Health
Shaxby v Excel Co ld
J E Rayner & Co ld v Ed T Agius ld (Special Case under sec. 19, Arbitration Act, 1899. Aug. 8.)
Rodwell v Wade
Davis v Blackman
Bradburn v Dyer
The King v Berry, Esq & ors, Jj of Lancaster
Hodge v Hayton
Moore v Goodwin
Kerr v Overseers of the Poor of Moreton
Ormston v Clark
Mills v London County Council
Earl Spencer v Assessment Committee of Brixworth Union & ors
Arnell v Gover
The King v Commrs of Sewers for the County of Lincoln
The King v Same

CIVIL PAPER.

For Argument.

American Trading Co v Hardie, Milroy & Co ld
Same v Bloch & Klein
Appleby v James (Lambeth County Court)
France v Lucas (Dewsbury County Court)
Cole v Wallis
Galestin v Corrie MacCall & Son ld
Sterry v Campbell & ors (Brompton County Court)
Haywood v Fox, Roy & Co ld & anr (Plymouth County Court)
Calvert v Hamilton (Kingston-upon-Hull County Court)
Jeevanjee v Board of Trade
Hurn v Gilling & Son (West London County Court)
Hornsby v Maynard (Brentford County Court)
Marks v Griffiths (Stafford County Court)
In re the Companies Acts, 1908 to 1917 & In re Joseph Evans & Co ld (in voluntary liquidation) (expte Sherry, Liquidator) (Birmingham County Court)
Nunn v S E Parkes & Co (Kingston-on-Thames County Court)

Oxford & Co v Henderson, Forbes & Co ld
Joy v Eppner (Wandsworth County Court)
Sercombe v Mills (North & South Insce Co ld, 3rd Parties) (Birmingham County Court)
Continental Guaranty Corpn ld v Mercado & anr (Mayor's & City of London Court)
Holmshaw v Harding & Sons (Chesham County Court)
Bonito v Geninazzi (Mayor's & City of London Court)
In the Matter of the Companies (Consolidation) Acts, 1908 to 1917 & In the Matter of Clemmons Aluminium ld (Birmingham County Court)
Roberts v Locke (Westminster County Court)
Rabbitts v Rabbitts (Shaftesbury County Court)
Harlow v Cohen (Birmingham County Court)
Tilbury v Woodbridge (Henley-on-Thames County Court)
Prince v Prince (Rochester County Court)
Smith v Pitt (Wandsworth County Court)
Salter v Lask (Whitechapel County Court)
Lask v Cohen & anr (Whitechapel County Court)
Brown v Paul (Watford County Court)
Warner v Greiling (Wandsworth County Court)
Rich v Lask & anr (Whitechapel County Court)
Swan v Perkins
Tippetts v Crosse (Mayor's & City of London Court)
Franklin v Turner (Aldershot County Court)
Smullan v Freeman
Eves v Day (Lambeth County Court)
Montague v Montanjees (Bow County Court)
Burroughs Adding Machine ld v Aspinall
Osborne & Young v Gibson (Hamilton Clmt) (Kingston-on-Thames County Court)
Witcombe v Ballinger (Newnham County Court)
Edwards & anr v Roberts (Holywell County Court)
Cooke v Warwick Garage Co (Brompton County Court)
Mackie v Greig & anr (Brentford County Court)
Backhouse v Davies (Clerkenwell County Court)
Same v Same
Perkins v Brown (Bristol County Court)
Westcott v Bowes (Marylebone County Court)
Hinchley & ors v West (Manchester County Court)
Fenton v Douglas & anr (Marylebone County Court)
Mendelowitch v Mills (Shoreditch County Court)
Chamberlain & Willows v Rose (Clerkenwell County Court)
Matthews v City of Birmingham Orchestra (Birmingham County Court)
Grenfell v G P Syndicate ld
Conolly v Hunt (Farnham County Court)
Patton v United Motor Finance Corpn ld (Newcastle-upon-Tyne County Court)
Balls v Balls (Kingston County Court)
Yorkshire Iron & Coal Co ld (Judgt Creditors) v Ibbotson (Judgt Debtor) (Burnett Garnishee)
F Myatt ld v Shaw (Wolverhampton County Court)
Fumasoli v Comyn & anr (Bloomsbury County Court)
Paton v Lea (Brompton County Court)
Mayor, &c of Woolwich v Watts (Woolwich County Court)
E Smith & Sons ld v Fellowes, Morton & Clayton ld (Mayor's & City of London Court)
Cloke v Stuckey & ors (Westacott 3rd Party & Co-Deft) (Bideford County Court)
Warwick v Butler & anr (Southwark County Court)
Woco Door Co v Broughton (Mayor's & City of London Court)
United Kingdom Advertising Co ld v Tarrant (Westminster County Court)
Tracey v Statley, Harrison & Watson ld (Clerkenwell County Court)
Williams Deacons Bank ld v Bradshaw & anr
Scott v Levey (Marylebone County Court)
Popplewell & anr v Dufeu (Fisher 3rd Party—Palmer 4th Party) (Brentford County Court)
Ades v Brown
Bayley v Walker (Windsor County Court)
Same v Fox
Lea Valley Engineering Co v International Soda Fountains ld (International Caterers & Confectioners ld, Clmts)
Catling & anr v Sowden (Shoreditch County Court)
Jahn v Reicher & Wife (Mayor's & City of London Court)
Phillips v Potter (Plymouth County Court)
The German Reich v Mayes (Westminster County Court)
Ivens v Green & anr
Slowthers & ors v Consett Iron Co ld (Consett County Court)
Pfennell v Rose
Carter, Milner & Bird ld v Fieldsend (Barnsley County Court)
Heaton & Dugard ld v Cutting Bros ld (Pain, Clmt)
Moss v Christchurch R D C
Rogers v Same
Heatly v McCullagh
Bowen & Son v Morris (Midland Bank ld Garnishee) (Bridgend County Court)
Jones v Philip & George Geen & anr (Lambeth County Court)
Wisdon, Mart & Co ld v Davies (Marylebone County Court)
Britain & Overseas Trading Co ld v Flesch

SPECIAL PAPER.

Monmouth Shipbuilding Co ld v The Board of Trade
Kokusai Kisen Kabushki v Mitsui Bassan Kaisha ld
Rederi Aktiebolaget Transatlantic v The Board of Trade
Same v Same
Union Bank of Manchester v Holt
Eriksen & Christensen A/S v Russian State Trading &c
Clarkson v Hall
Glicksman v Lancashire & General Assce Co
Miguel de Larringa SS Co ld v Flack & Son
Cantiere Navale Triestina v Handelsvertretung der Russ, &c Naphtha Export
Barclays Bank ld v North of England Protecting, &c Assoc ld

REVENUE PAPER.

ENGLISH INFORMATION.

Attorney-General and Osmond Elim d'Avigdor Goldschmid

CASES STATED.

The Plymouth Mutual Co-operative and Industrial Soc ld and The Commrs of Inland Revenue
Mark Bromet and James Reith (Surveyor of Taxes)
The Commrs of Inland Revenue and Engineering ld
Sam Firth Mellor and The Commrs of Inland Revenue
The Charterland & General Exploration & Finance Co ld and The Commrs of Inland Revenue
Charles L Dreyfus and The Commrs of Inland Revenue
Louis L Dreyfus and The Commrs of Inland Revenue
J L Mudd and V M Collins (H M Inspector of Taxes)

DEATH DUTIES—SHOWING CAUSE.

In the Matter of Arthur George Earl of Wilton, dec
In the Matter of John William Atkinson, dec
In the Matter of George Eli North, dec
In the Matter of The Rt. Hon Agnes Burrell, Baroness Bateman, dec
In the Matter of Annie Sharpe, dec

PETITIONS UNDER THE LICENSING (CONSOLIDATION) ACT, 1910.

Ind Coope & Co ld and Commrs of Inland Revenue (In re Anglesey Central Hotel, Llanerchymedd)
The Springwell Brewery Co ld and Commrs of Inland Revenue (In re "The Duke of William" Inn, Heckmondwike, Yorks)
Worthington & Co ld and Commrs of Inland Revenue (In re "The White Horse," Carnarvon)

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

CREDITORS MUST SEND IN THEIR CLAIMS TO THE LIQUIDATOR AS NAMED ON OR BEFORE THE DATE MENTIONED.

London Gazette.—FRIDAY, October 3.

HOMESTEAD MANUFACTURING CO. LTD. Oct. 21. William S. Turner, c/o W. L. Highway, 10A, Temple-row, Birmingham.
FIRTH & CO. (TAILORS) LTD. Oct. 13. Edgar Kemp, 1, Westgate, Huddersfield.
JOHN FERGUSON & CO. LTD. Oct. 31. Frank G. Priestley, 97, Cheapside.
LONDON & ROCHESTER BARGE CO. LTD. Oct. 31. Maurice O. Gill, Canal-rd., Strood, Kent.
J. WILD & CO. LTD. Nov. 12. Wilfrid J. Temple, Post Office-bldgs., Middlesbrough.
FYLDE BACON CURING CO. LTD. Nov. 5. John Potter, 27, North Albert-st., Fleetwood.
YARE BOAT BUILDING & YACHTING CO. LTD. Oct. 20. Frederick S. Culley, 5, Bank-plain, Norwich.
LONDON & CONTINENTAL INSURANCE OFFICES LTD. Oct. 25. John F. Legg and Basil A. Smith, 11, Queen Victoria-st., E.C.

Resolutions for Winding-up Voluntarily.

London Gazette, FRIDAY, September 26.

National Concrete Co. Ltd.
Morgans (Birmingham) Electric Motors Ltd.
Dobson Booking Offices Ltd.
Persian Mining Syndicate Ltd.
Lombards Ltd.
De Bruyn Ltd.
Electric Locomotion and Foundry Co. Ltd.
Shapland & Petter Ltd.
Lewis Fletcher Ltd.
Longton Veterans' Club and Institute Ltd.
Relfe Bros. Ltd.
G. H. Grocock & Sons Ltd.
H. & W. Booth Ltd.
S. Hinchcliffe Ltd.
Capital's & Wembley Club Ltd.
H. B. Ashworth Ltd.
E. & H. Tidswell & Co. (1921) Ltd.
The Greyfield Colliery Co. Ltd.
The Earlsfield Club Association Ltd.

London Gazette.—TUESDAY, September 30.

Darlingtons Ltd.
Witton Rubber & Engineering Co. Ltd.
The Ammanford Recreation Ground Ltd.
Victor Engineering Co. (Cullingworth) Ltd.
Electric Locomotion & Foundry Co. Ltd.
M. Jalon & Son Ltd.
Standard Timber Trading Co. Ltd.
W. Lancaster Ltd.
Orga Ltd.
Wilson & Trotter Ltd.
D. W. Boissevain & Co. Ltd.

London Gazette.—FRIDAY, October 3.

Carbonex Ltd.
Firth & Co. (Tailors) Ltd.
Riches Sun Brand Ltd.
The Practical Baker Ltd.
Louis Quatorze Film Transport Co. Ltd.
Remas Manufacturing Co. Ltd.
Novel Amusements Ltd.
C. P. Ducie & Co. Ltd.
Rawsterns Estates Co. Ltd.
Geo. A. Joyce Co. Ltd.
Bailey & Clegg Ltd.
J. Wild & Co. Ltd.
John Ferguson & Co. Ltd.
James Alderson & Co. Ltd.
A. R. Baily & Co. Ltd.
Curzon's Furniture and Carpet Depositories Ltd.
Keratin Ltd.
London Clothiers' Co-Operative Society Ltd.
Homestead Manufacturing Co. Ltd.
The "Pasquali" Cigarette Co. Ltd.
Canvey Bungalows Ltd.
E. J. Yates & Co. Ltd.
Chertsey Town Hall Building Co.
J. W. Follows Ltd.
C. E. Clifford & Co. Ltd.
Cinema (Newcastle-under-Lyme) Ltd.
The Kerrow & Ennis Clay Co. Ltd.
Estelle Ltd.
Preston Casinos & Picture Palaces Ltd.
R. S. Smith Ltd.
The London & Rochester Barge Co. Ltd.

Bankruptcy Notices.

RECEIVING ORDERS.

London Gazette.—FRIDAY, October 3.

BRIGGS, THOMAS A., Halifax, Motor Haulage Contractor. Halifax. Pet. Oct. 1. Ord. Oct. 1.
BROWNE, GEORGE W., Conway, Motor Engineer. Bangor. Pet. Sept. 10. Ord. Sept. 30.
COHEN, B., Brighton, Film Hirer. Brighton. Pet. July 31. Ord. Sept. 30.
COPELAND, ABRAHAM, Kingston-upon-Hull, Tailor. Kingston-upon-Hull. Pet. Sept. 30. Ord. Sept. 30.
CORNELL, H. M., West Smithfield, Butcher. High Court. Pet. Sept. 18. Ord. Sept. 29.
DAVIES, DANIEL J., Lampeter, Licensed Victualler. Carmarthen. Pet. Oct. 1. Ord. Oct. 1.
DOE, ALFRED J., Kingsway House, Journalist. High Court. Pet. Sept. 5. Ord. Sept. 29.
EDWARDS, Lieut.-Col. G. M., Queen Victoria-st., E.C. High Court. Pet. Dec. 21. Ord. Sept. 29.
FARLEY, WILLIAM E., Mereworth, Kent, Grocer. Maidstone. Pet. Sept. 30. Ord. Sept. 30.
FARR, GERALD, Horsham, Stockbroker. Brighton. Pet. Sept. 30. Ord. Sept. 30.
FEARN, FREDERICK, South Norwood, Clerk. Croydon. Pet. Sept. 30. Ord. Sept. 30.
FICKUS, MARGARITE, Victoria-st. High Court. Pet. Aug. 23. Ord. Sept. 29.
GREENWOOD, HERBERT W., and GREENWOOD, FRANK, Manchester, Haulage Contractors. Manchester. Pet. Sept. 29. Ord. Sept. 29.
GREGG, JAMES M., Burnley, Tailor. Burnley. Pet. Sept. 29. Ord. Sept. 29.
GRIMSDELL, BOAS W., Amersham, Bucks, Farmer. Aylesbury. Pet. Sept. 30. Ord. Sept. 30.
HOWARTH, WILLIAM, Bradley Fold, nr. Bolton, Soap Manufacturer. Bolton. Pet. Sept. 29. Ord. Sept. 29.
IMESON, HORACE S., Guisborough, Draper. Stockton-on-Tees. Pet. Oct. 1. Ord. Oct. 1.
JACKSON, CHARLES E., Godalming, Saddler. Guildford. Pet. Sept. 29. Ord. Sept. 29.
JACKSON, MAY C., Harrogate, Café Proprietress. Harrogate. Pet. Sept. 29. Ord. Sept. 29.
LAMM, ARNOLD U., Sheffield. Sheffield. Pet. Sept. 8. Ord. Sept. 29.
MCLEOD, CHRISTOPHER A., Thornaby-on-Tees, Grocer. Stockton-on-Tees. Pet. Sept. 30. Ord. Sept. 30.
MECHAM, ALBERT E., Chatham, Grocer. Rochester. Pet. Sept. 22. Ord. Oct. 1.
MITCHELL, MAURICE, Birmingham, Film Agent. Birmingham. Pet. Sept. 9. Ord. Sept. 29.
PORTHE, FREDERICK W., Bury, Builder. Bolton. Pet. Oct. 1. Ord. Oct. 1.
POULTON, WILLIAM & CO., Sheffield, Steel Manufacturers. Sheffield. Pet. Sept. 9. Ord. Sept. 29.
PYE, CHRISTOPHER, Kingston-upon-Hull, Fried Fish Vendor. Great Grimsby. Pet. Oct. 1. Ord. Oct. 1.
RICH, JOHN, Swansea, Commercial Traveller. Swansea. Pet. Sept. 11. Ord. Sept. 29.
ROWBOTHAM, JOHN M., Manchester, Mill Furnishers. Manchester. Pet. Sept. 9. Ord. Sept. 29.
RUSHFIRTH, R. H., West Ealing. Brentford. Pet. July 11. Ord. Sept. 30.
SMITH, ALFRED, Churchdown, Glos., Dealer. Gloucester. Pet. Oct. 1. Ord. Oct. 1.
SNEDKER, JOHN R., Kendal, Grocer. Kendal. Pet. Sept. 29. Ord. Sept. 29.
STONES, THOMAS, Stockport, Boot Repairer. Stockport. Pet. Oct. 1. Ord. Oct. 1.
STORER, GRACE, Southampton, Boarding House Proprietress. Southampton. Pet. Oct. 1. Ord. Oct. 1.
WELLS, SAMUEL, Pendleton, Wholesale Confectioner. Salford. Pet. Oct. 1. Ord. Oct. 1.
WHITFIELD, STANLEY, Bolton, Tailor. Bolton. Pet. Oct. 1. Ord. Oct. 1.